

FEDERAL REGISTER



1934

VOLUME 9 NUMBER 180

Washington, Friday, September 8, 1944

The President

EXECUTIVE ORDER 9478

AUTHORIZING THE SECRETARY OF THE INTERIOR TO TAKE POSSESSION OF AND OPERATE THE MINES, COLLIERIES, AND PREPARATION FACILITIES OF CERTAIN COAL COMPANIES

WHEREAS after investigation I find and proclaim that there are interruptions of the operations of the mines, collieries, and facilities of the companies named in the list attached hereto and made a part hereof, located in the States of Pennsylvania and West Virginia, as a result of existing and threatened strikes and other labor disturbances; that the effective prosecution of the war will be unduly impeded or delayed by such interruptions; and that the exercise, as herein specified, of the powers vested in me is necessary to insure, in the interests of the war effort, the operation of these mines, collieries, and facilities:

NOW, THEREFORE, by virtue of the power and authority vested in me by the Constitution and laws of the United States, including section 9 of the Selective Training and Service Act of 1940 (54 Stat. 892) as amended by the War Labor Disputes Act (57 Stat. 163), as President of the United States and Commander in Chief of the Army and Navy of the United States, it is hereby ordered as follows:

1. The Secretary of the Interior is authorized and directed to take possession of the mines, collieries, and preparation facilities of the companies named in the list attached hereto and made a part hereof, and of any real or personal property, and other assets, used in connection with the operation thereof; to operate or arrange for the operation of such mines, collieries, and facilities in such manner as he deems necessary for the successful prosecution of the war; and to do all things necessary for, or incidental to, the production, sale and distribution of the coal produced, prepared, or handled by the said mines, collieries, and facilities.

2. The Secretary of the Interior shall operate the said mines, collieries, and facilities in accordance with the terms and conditions of employment which are

in effect at the time possession thereof is taken, subject to the provisions of section 5 of the War Labor Disputes Act. He shall provide such protection of the employees as may be necessary to maintain production, and shall take such appropriate disciplinary action, not inconsistent with law, as may be necessary to effectuate the purposes of this order.

3. In carrying out this order, the Secretary of the Interior shall act through or with the aid of such public or private instrumentalities or persons as he may designate. All Federal agencies, including but not limited to the War Manpower Commission, the National Selective Service System, the War Department, and the Department of Justice, are directed to cooperate with the Secretary of the Interior to the fullest extent possible in carrying out the purposes of this order.

4. The Secretary of the Interior shall permit the managements of the mines, collieries, and facilities taken under the provisions of this order to continue with their managerial functions to the maximum degree possible, consistent with the aims of this order.

5. Possession of the mines, collieries, and facilities taken under this order shall be terminated by the Secretary of the Interior within sixty days after he determines that the productive efficiency of the mines, collieries, and facilities has been restored to that prevailing prior to the interruption of production referred to in the recitals of this order.

FRANKLIN D. ROOSEVELT

THE WHITE HOUSE,
September 6, 1944.

LIST OF NAMES AND LOCATIONS OF COMPANIES

Glendale Gas Coal Co., Moundsville, W. Va.
Hitchman Coal and Coke Co., Benwood, W. Va.
Kelleys Creek Colliery Co., Elm Grove, W. Va.
Valley Camp Coal Co., Elm Grove, W. Va.
Northwestern Mining Exchange Co., Du Bois, Pa.
Pennsylvania Coal and Coke Co., Ehrenfeld, Pa.
Hillman Coal and Coke Co., Barking, Pa.
Consolidation Coal Co., Renton, Pa.
Republic Iron and Steel Corporation (Russellton Mine), Russellton, Pa.

[F. R. Dec. 44-13738; Filed, Sept. 7, 1944; 10:49 a.m.]

CONTENTS

THE PRESIDENT

EXECUTIVE ORDERS:	Page
Glendale Gas Coal Co., et al., authorization of Secretary of the Interior to take possession of and operate.....	11045
Operation by Panama Railroad Co. of Panama Canal piers, amendment of Executive Order 7021.....	11046

REGULATIONS AND NOTICES

ALIEN PROPERTY CUSTODIAN:	
Vesting orders:	
Asami, Shoichi and Shizu.....	11032
Hikechi, Yoichi.....	11035
Okuno, Tsuru.....	11033
Shutoku, Teru.....	11033
Takamoto, Jutaro.....	11034
Tanabe, Tadao and Hisako.....	11035
Visible Index Corp., hearing.....	11036

FARM CREDIT ADMINISTRATION:	
Loan interest rates and security; cotton loans secured by Commodity Credit Corporation.....	11046

FARM SECURITY ADMINISTRATION:	
Designation of localities for loans.....	11032

FEDERAL COMMUNICATIONS COMMISSION:	
Hearings, etc.:	
Albany Broadcasting Co.....	11079
Centennial Broadcasting Co.....	11079
Chatham Broadcasting Co.....	11078
Georgia Broadcasting Co.....	11077
Neff, A. C.....	11078
Northeastern Radio and Television Corp.....	11030

INTERNAL REVENUE BUREAU:	
Income tax; taxable years beginning after December 31, 1941:	
Penalties in connection with estimated tax.....	11053
Reorganization of insolvent corporations.....	11048

INTERSTATE COMMERCE COMMISSION:	
Loading orders:	
Cheese in glass containers.....	11031
Freeport, Ill.....	11031
Empty beer containers, Chicago, Ill., to St. Paul, Minn.....	11032

(Continued on next page)



Published daily, except Sundays, Mondays, and days following legal holidays, by the Division of the Federal Register, The National Archives, pursuant to the authority contained in the Federal Register Act, approved July 26, 1935 (49 Stat. 500, as amended; 44 U.S.C., ch. 8B), under regulations prescribed by the Administrative Committee, approved by the President. Distribution is made only by the Superintendent of Documents, Government Printing Office, Washington, D. C.

The regulatory material appearing herein is keyed to the Code of Federal Regulations, which is published, under 50 titles, pursuant to section 11 of the Federal Register Act, as amended June 19, 1937.

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NOTICE

The Cumulative Supplement to the Code of Federal Regulations, covering the period from June 2, 1938, through June 1, 1943, may be obtained from the Superintendent of Documents, Government Printing Office, at \$3.00 per unit. The following are now available:

- Book 1: Titles 1-3 (Presidential documents) with tables and index.
- Book 2: Titles 4-9, with index.
- Book 3: Titles 10-17, with index.
- Book 4: Titles 18-25, with index.
- Book 5, Part 1: Title 26, Parts 2-178.
- Book 5, Part 2: Title 26, completed; Title 27; with index.
- Book 6: Titles 28-32, with index.

CONTENTS—Continued

INTERSTATE COMMERCE COMMISSION—Continued.	Page
Reconsignment permits:	
Cantaloupes, Chicago, Ill. (3 documents).....	11080, 11081
Honeydew melons, Pittsburgh, Pa.....	11080
Potatoes, Chicago, Ill.....	11081
Reicing permits:	
Cauliflower, Chicago, Ill.....	11082
Honeydew melons, Huron, Calif.....	11082
Peas, Chicago, Ill.....	11082
OFFICE OF DEFENSE TRANSPORTATION:	
Common carriers, coordinated operations; Utah.....	11086
Possession, control and operation of motor carriers; consent to levy attachment.....	11086
Consolidated Freightways, Inc.....	11087

CONTENTS—Continued

OFFICE OF PRICE ADMINISTRATION:	Page
Adjustments:	
American Import Co.....	11087
American Sugar Refining Co.....	11087
Anchor Coal Co., et al.....	11088
Brown Stove Works, Inc. (Corr.).....	11092
Elyria Metal Products Co.....	11091
Lackner Co., Inc.....	11089
Marshallan Mfg. Co.....	11092
New River Co., et al.....	11087
Nicro Steel Products, Inc.....	11090
Ohio Valley Tool and Die Co.....	11090
Richtig, Frank J.....	11090
Crude petroleum (RMPR 436, Order 11).....	11092
Coal, bituminous (MPR 120, Am. 116, 118, 119; MPR 189, Am. 25) (4 documents).....	11063, 11064
Cotton textiles, adjustable pricing (Supp. Order 92, Am. 3).....	11076
Defense-rental areas; changes in established rental practices.....	11062
Fish and seafood, frozen (MPR 364, incl. Am. 1-20).....	11065
Fruits, dried (MPR 475, Am. 5).....	11064
Gasoline rationing (RO 5C, Am. 136, 138, 147) (2 documents).....	11074
Panama Canal Zone (RO 5D, Am. 2).....	11075
Hog bristles (Rev. SR 14, Am. 170).....	11075
Hogs, dressed, and wholesale pork cuts (RMPR 148, Am. 18).....	11076
Laundries, hand, Flint, Mich. (RMPR 165, Supp. Service Reg. 34).....	11076
Machine tools, new (MPR 67, Am. 1).....	11062
Meats and edible by-products (MPR 398, Am. 4).....	11073
Puerto Rico, maximum prices (RMPR 183, Am. 48).....	11075
Regional and district office orders:	
Firewood, San Antonio, Tex. (Corr.).....	11092
Textiles, apparel and related articles for military purposes, sales and fabrication (MPR 157, incl. Am. 1-14).....	11059
Tires, tubes, recapping and camelback (RO 1A, Am. 84).....	11062
Virgin Islands, tire rationing (Rev. RO 1C, Am. 1).....	11063
WAGE AND HOUR DIVISION:	
Learner employment certificates, various industries.....	11077
WAR DEPARTMENT:	
Claims against U. S.; burial expenses.....	11047
Deceased personnel, assistance to relatives and others; notification in case of emergency.....	11047
WAR FOOD ADMINISTRATION:	
Agricultural labor, salaries and wages:	
Apples and pears, workers in harvesting in Hood River County, Oreg.....	11056

CONTENTS—Continued

WAR FOOD ADMINISTRATION—Con.	Page
Agricultural labor, salaries and wages—Continued.	
Potatoes:	
Klamath County, Oreg.....	11056
Siskiyou and Modoc Counties, Calif.....	11056
Cottonseed sold for crushing purposes; application for license as sampler.....	11047
Fertilizer, chemical, in Puerto Rico (WFO 41, Am. 3).....	11047
WAR PRODUCTION BOARD:	
Rayon yarn (M-37-d).....	11057

EXECUTIVE ORDER 9479

AMENDING EXECUTIVE ORDER No. 7021 OF APRIL 19, 1935, AUTHORIZING THE GOVERNOR OF THE PANAMA CANAL TO ARRANGE FOR THE OPERATION BY THE PANAMA RAILROAD COMPANY OF PANAMA CANAL PIERS

By virtue of the authority vested in me by section 51 of title 2 of the Canal Zone Code, the last paragraph of Executive Order No. 7021 of April 19, 1935, is hereby amended to read as follows:

"NOW, THEREFORE, by virtue of the authority vested in me by section 51 of title 2 of the Canal Zone Code, the Governor of The Panama Canal is hereby authorized to contract with the Panama Railroad Company for the operation by that Company of Piers Nos. 6 and 16 and Mindi Dock at the Atlantic terminal, and Piers Nos. 6, 7, 16, 18, and one-half of Pier 15 at the Pacific terminal of the Panama Canal (all of which are owned by The Panama Canal), such operation to be carried on with funds of that Company and upon such terms and conditions as the Governor of The Panama Canal may deem equitable to both The Panama Canal and the Panama Railroad Company."

FRANKLIN D ROOSEVELT

THE WHITE HOUSE,
September 6, 1944.

[F. R. Doc. 44-13763; Filed, Sept. 7, 1944; 11:40 a. m.]

Regulations

TITLE 6—AGRICULTURAL CREDIT
Chapter I—Farm Credit Administration
[FCA Order 409]

PART 70—LOAN INTEREST RATES AND SECURITY

INTEREST RATE ON LOANS SECURED BY COMMODITY CREDIT CORPORATION LOAN DOCUMENTS; COTTON

Interest rate on loans made pursuant to provisions of subsection (a) of section 8 of the Agricultural Marketing Act, as amended, upon the security of Commodity Credit Corporation loan documents. Paragraph (b), § 70.81-50 (9 F.R. 5101), is hereby amended to read as follows:

§ 70.81-50 Interest rate on loans secured by Commodity Credit Corporation loan documents. * * *

(b) Those representing cotton qualified for loans from Commodity Credit Corporation to such farmers' cooperatives pursuant to agreements entered into with Commodity Credit Corporation.

(Sec. 8, 46 Stat. 14, as amended; 12 U.S.C. 1141f)

I. W. DUGGAN,
Governor.

SEPTEMBER 1, 1944.

[F. R. Doc. 44-13759; Filed, Sept. 7, 1944;
11:18 a. m.]

TITLE 7—AGRICULTURE

Chapter I—War Food Administration (Standards, Inspections, Marketing Practices)

Subchapter C—Regulations Under the Farm Products Inspection Act

PART 61—COTTONSEED SOLD OR OFFERED FOR SALE FOR CRUSHING PURPOSES (IN- SPECTION, SAMPLING AND CERTIFICATION)

APPLICATION FOR LICENSE AS SAMPLER; FORM

Pursuant to authority vested in the War Food Administrator, the regulations governing the inspection, sampling, and certification of cottonseed sold or offered for sale for crushing purposes (7 CFR, Cum. Supp., 61.1 et seq.; 8 F.R. 3588) are amended by striking therefrom § 61.25 (b) and inserting, in lieu thereof, the following:

§ 61.25 *Application for license as sampler; form.* * * *

(b) Each such application shall be in English, shall be signed by the applicant, shall be verified by him under oath or affirmation administered by a duly authorized officer, and shall contain or be accompanied by (1) satisfactory evidence that he is an actual resident of the United States, (2) satisfactory evidence of his experience in the handling and sampling of cottonseed, (3) a statement by the applicant that he agrees to comply with and abide by the terms of the act and these regulations so far as they relate to him, and with instructions issued from time to time governing the sampling of cottonseed, and (4) such other information as may be required.

(Pub. Law 367, 78th Cong., 2d Sess.; E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423; E.O. 9392, 8 F.R. 14783)

Done at Washington, D. C., this 6th day of September 1944.

ASHLEY SELLERS,
Assistant War Food Administrator.

[F. R. Doc. 44-13711; Filed, Sept. 6, 1944;
3:18 p. m.]

Chapter X—War Food Administration (Production Orders)

[WFO 41, Amdt. 3]

PART 1206—FERTILIZER

CHEMICAL FERTILIZER IN PUERTO RICO

Paragraph (g), § 1206.501, of War Food Order No. 41 (formerly Food Pro-

duction Order No. 10) (9 F.R. 1073, 4319, 5033, 7919) is hereby amended to read as follows:

(g) *Fertilizer requirements for sugarcane.* Each grower's requirements for chemical fertilizer for use on sugarcane during any fertilizer year shall be determined on the basis of such grower's normal use of chemical fertilizer on sugarcane in terms of a basic formula of 14-6-10 or its nitrogen equivalent in any other formula prescribed by the Farm Rationing Committee. Normal use shall be deemed to be the average amount of chemical fertilizer per acre used by such grower during the base period January 1, 1940, to April 30, 1941, as determined from the Agricultural Adjustment Agency records, but shall not be deemed to be less than 600 pounds per acre. A grower's requirements for chemical fertilizer for any fertilizer year shall be the product of his normal use of chemical fertilizer and his acreage under active cultivation during such year, as determined by the Farm Rationing Committee. In issuing a ration card for the period September 1 to the end of the following February, however, the acreage actively cultivated during the preceding fertilizer year shall be used in calculating fertilizer requirements. In issuing a ration card for the period March 1 through August 31, the actual acreage under active cultivation during the fertilizer year shall be used in making this calculation; and, if the actual acreage figure differs from the acreage figure used for the preceding period, such adjustments as may be necessary shall be made.

(54 Stat. 676; 55 Stat. 236; 56 Stat. 176; E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423; E.O. 9392, 8 F.R. 14783)

Issued this 6th day of September 1944.

ASHLEY SELLERS,
Assistant War Food Administrator.

[F. R. Doc. 44-13712; Filed, Sept. 6, 1944;
3:18 p. m.]

TITLE 10—ARMY: WAR DEPARTMENT

Chapter I—Aid of Civil Authorities and Public Relations

PART 111—ASSISTANCE TO RELATIVES AND OTHERS IN CONNECTION WITH DECEASED PERSONNEL

NOTIFICATION IN CASE OF DEATH

Section 111.1 (8 F.R. 7301, 9 F.R. 1343) is amended by changing the third sentence of paragraph (a) to read as follows:

§ 111.1 *Notification to nearest relative or other person designated to be notified in case of emergency.* * * * Such notification will include the fact, date, place and cause of death, and will, when early shipment of the remains is practicable, request the person notified to reply by telegraph whether it is desired to have the remains shipped home, and if such shipment is desired, to designate the name and address of the funeral director to whom the remains will be con-

signed and the name and address of the person who will incur and be responsible for interment expenses. (R.S. 161; 5 U.S.C. 22). [Par. 6, AR 600-550, 14 May 1943, as amended by C2, 22 Aug. 1944]

[SEAL]

ROBERT H. DUNLOP,
Brigadier General,
Acting The Adjutant General.

[F. R. Doc. 44-13727; Filed, Sept. 7, 1944;
9:25 a. m.]

Chapter III—Claims and Accounts

PART 306—CLAIMS AGAINST THE UNITED STATES

BURIAL EXPENSES.

In § 306.51 (8 F.R. 12123) paragraph (a) (6) (i) and (ii) and paragraph (b) (5) are amended to read as follows:

§ 306.51 *Expenses allowable.*
(a) * * *

(6) *Interment expenses.* (i) Expenses not to exceed \$50 incident to interment.

(ii) When the remains are shipped to the home of deceased, the next of kin will engage the services of an undertaker to receive the remains and inter them. The Government will reimburse such next of kin or other persons who incur interment expenses for such expenses actually incurred up to but not exceeding the \$50 maximum; any expenses over and above this amount must be borne by the next of kin or other persons who incurred the expenses. A certificate executed by the person incurring the interment expenses, of the amount actually incurred, should be submitted by such person to the purchasing and contracting officer who arranged for preparation and shipment of the remains. The purchasing and contracting officer concerned, upon receiving such certificate, will place it in line for payment by the disbursing officer.

(b) *For components other than the Regular Army.* * * *

(5) Interment expenses not to exceed \$50.

Section 306.52 paragraph (a) (2) is rescinded and the following substituted as set forth below; subparagraph (3) is redesignated (4); new subparagraph (3) and (5) are added as follows:

§ 306.52 *Burial services, how obtained—*
(a) *Within the continental limits of United States.* * * *

(2) *Where death occurs at decedent's regular post, camp, or station.* (i) If a burial service contract is in effect, the remains will be prepared under such contract and payment will be made by the finance officer designated in the contract to make payments thereunder.

(ii) If no burial service contract is in effect, the purchasing and contracting officer or other supply officer will negotiate with a reputable funeral director for the required embalming, preservation, casket, outside box, and hearse service, in accordance with the specifications in the Uniform Burial Service Contract form, and forward the invoices for same, properly certified, to the local finance officer for payment.

(3) *Where death occurs at place other than decedent's regular post, camp, or station, and military authorities nearest to place of death handle disposition of remains.* (i) If a burial service contract is in effect at place of death the remains will be prepared under such contract and payment will be made by the finance officer designated in the contract to make payments thereunder.

(ii) If no burial service contract is in effect at place of death, the military authorities nearest to the place of death should be notified to take charge, and such military authorities will obtain through negotiation the services of a reputable funeral director, make necessary arrangements for the required embalming, preservation, casket, outside box, and hearse service. The costs in such cases will vary, depending upon circumstances and cause of death, condition of remains, local facilities, etc. However, costs should be kept to the minimum obtainable under the standard set forth in the Uniform Burial Service Contract form to insure the arrival of the remains at destination in an acceptable state of preservation. Properly certified, itemized invoices in quadruplicate, and a copy of the telegram or other communication from the next of kin (or other person named as emergency addressee in the event there is no surviving next of kin) designating the name and address of the person who will incur interment expenses, will be transmitted by the military authorities negotiating for the services to The Quartermaster General for evaluation and payment.

(iii) The military authorities arranging for preparation will also arrange for necessary transportation to destination and will select an escort from available troops at their station (if remains are to be sent with an attendant). Transportation and escort will not be requested from the decedent's home station.

(5) *Next of kin not compelled to use services of contract funeral director.* In any case, regardless of whether the decedent's death occurred at his regular post, camp, or station, or away therefrom, or whether or not there was a burial contract in effect under which the remains may be prepared, the next of kin may make their own arrangements and it is not compulsory for them to utilize the services of the contract funeral director. However, reimbursement can be made as set forth below. (52 Stat. 398; 10 U.S.C. 916-916d.) (See under act 15 June 1936 (49 Stat. 1507; 10 U.S.C. 455a-455d; 32 U.S.C. 164a-164c); act 8 July 1940 (54 Stat. 743) and E.O. 8557, 30 September 1940 (Bull. 30, W.D. 1940); act 14 May 1942 (56 Stat. 281); act 1 July 1943, Public Law 110, 78th Congress). [AR 30-1830, 11 Aug. 1943 as amended by Cl. 22 Aug. 1944]

[SEAL]

ROBERT H. DUNLOP,
Brigadier General,
Acting The Adjutant General.

[F. R. Doc. 44-13728; Filed, Sept. 7, 1944;
9:25 a. m.]

TITLE 26—INTERNAL REVENUE

Chapter I—Internal Revenue Bureau

Subchapter A—Income and Excess-Profits Taxes

[T. D. 5402]

PART 29—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1941

REORGANIZATION OF CERTAIN INSOLVENT CORPORATIONS

In order to conform Regulations 111 [Part 29, Title 26, Code of Federal Regulations, Cum. Supp.] to section 121 of the Revenue Act of 1943, enacted February 25, 1944, such regulations are amended as follows:

PARAGRAPH 1. Section 29.112 (a)–1, as amended by Treasury Decision 5356, approved April 19, 1944, is further amended as follows:

(A) By amending the first sentence of the second paragraph to read as follows:

Exceptions to the general rule are made by section 112 (b) (1) to (5), inclusive, section 112 (b) (10) and section 112 (1) in the case of certain specifically described exchanges of property in which at the time of the exchange particular differences exist between the property parted with and the property acquired, but such differences are more formal than substantial.

(B) By inserting in the fifth paragraph thereof immediately after "inclusive," the following: "section 112 (b) (10), and section 112 (1)."

PAR. 2. There is inserted immediately after § 29.112 (b) (9)–1 the following:

SEC. 121. REORGANIZATION OF CERTAIN INSOLVENT CORPORATIONS. (Revenue Act of 1943.)

(a) *Nonrecognition of gain or loss on certain reorganizations.* Section 112 (b) (relating to recognition of gain or loss upon certain exchanges) is amended by inserting at the end thereof the following:

(10) *Gain or loss not recognized on reorganization of corporations in certain receivership and bankruptcy proceedings.* No gain or loss shall be recognized if property of a corporation (other than a railroad corporation, as defined in section 77m of the National Bankruptcy Act, as amended) is transferred, in a taxable year of such corporation beginning after December 31, 1933, in pursuance of an order of the court having jurisdiction of such corporation—

(A) In a receivership, foreclosure, or similar proceeding, or

(B) In a proceeding under section 77B or Chapter X of the National Bankruptcy Act, as amended,

to another corporation organized or made use of to effectuate a plan of reorganization approved by the court in such proceeding, in exchange solely for stock or securities in such other corporation.

(e) *Effective date.* Provisions having the effect of the amendments made by subsection (a), shall be deemed to be included in the revenue laws respectively applicable to taxable years beginning after December 31, 1933, but shall not affect any tax liability for any taxable year beginning prior to January 1, 1943.

§ 29.112 (b) (10)–1 *Transfer of property of insolvent corporation in reorganization in bankruptcy or receivership proceeding—(a) Exchange solely for stock*

or securities. Section 112 (b) (10) provides for the nonrecognition of gain or loss upon certain exchanges made in connection with the reorganization of an insolvent corporation, hereinafter referred to in these regulations as a "section 112 (b) (10) reorganization". The section does not apply with respect to a railroad corporation as defined in section 77m of the National Bankruptcy Act, as amended. In order to qualify as a section 112 (b) (10) reorganization, the transaction must satisfy the express statutory requirements as well as the underlying assumptions and purposes for which the exchange is excepted from the general rule requiring the recognition of gain or loss upon the exchange of property.

Section 112 (b) (10) applies only with respect to a reorganization effected in one of two specified types of court proceedings: (1) Receivership, foreclosure or similar proceedings, or (2) bankruptcy proceedings under section 77B or Chapter X of the National Bankruptcy Act, as amended. The specific statutory requirements are the transfer of property of a corporation, in pursuance of an order of the court having jurisdiction of the corporation in such proceeding, to another corporation organized or made use of to effectuate a plan of reorganization approved by the court in such proceeding, in exchange solely for stock or securities in such other corporation. If the consideration for the transfer consists of other property or money as well as stock and securities, the gain, if any, is recognized in an amount not in excess of such other property and money (see section 112 (d)), but no loss is recognized (see section 112 (e)). As to the assumption of liabilities in an exchange described in section 112 (b) (10), see section 112 (k) and see §§ 29.112 (a)–2 and 29.112 (k)–1.

Section 112 (b) (10) and so much of section 112 (d) and (e) as relates to section 112 (b) (10) are applicable to taxable years beginning after December 31, 1933, but do not operate to affect the tax liability for any taxable year beginning prior to January 1, 1943.

The application of section 112 (b) (10) is to be strictly limited to a transaction of the character set forth in such section. Hence, the section is inapplicable unless there is a bona fide plan of reorganization approved by the court having jurisdiction of the proceeding and the transfer of the property of the insolvent corporation is made pursuant to such plan. It is unnecessary that the transfer be a direct transfer from the insolvent corporation; it is sufficient if the transfer is an integral step in the consummation of the reorganization plan approved by the court. By its terms, the section has no application to a reorganization consummated by adjustment of the capital or debt structure of the insolvent corporation without the transfer of its assets to another corporation.

As used in section 112 (b) (10), the term "reorganization" is not controlled by the definition of "reorganization" contained in section 112 (g). However,

certain basic requirements, implicit in the statute, which are essential to a reorganization under section 112 (g), are likewise essential to qualify a transaction as a reorganization under section 112 (b) (10). Among these requirements are a continuity of the business enterprise under the modified corporate form and a continuity of interest therein on the part of those persons who were the owners of the enterprise prior to the reorganization. Thus, the nonrecognition accorded by section 112 (b) (10) applies only to a genuine reorganization as distinguished from a liquidation and sale of property to either new or old interests supplying new capital and discharging the obligations of the old corporation. For the purpose of determining whether the requisite continuity of interest exists, the interest of creditors who have, by appropriate legal steps, obtained effective command of the property of an insolvent corporation is considered as the equivalent of a proprietary interest. But the mere possibility of a proprietary interest is not its equivalent. The determinative and controlling factors are the corporation's insolvency and the effective command by the creditors over its property. The term "insolvent" as used herein refers to insolvency at any time during the course of the proceeding referred to in section 112 (b) (10), either in the sense of excess of liabilities over assets or in the sense of inability to meet obligations as they mature.

A short-term purchase money note is not a security within the meaning of section 112 (b) (10), and the transfer of the properties of the insolvent corporation for cash and deferred payment obligations of the transferee evidenced by short-term notes is a sale and not an exchange.

(b) *Exchange for stock or securities and other property or money.* If an exchange would be within the provisions of section 112 (b) (10) if it were not for the fact that the consideration for the transfer of the property of the insolvent corporation consists not only of stock or securities but also of other property or money, then, as provided in section 112 (d) (1), if the other property or money received by the corporation is distributed by it pursuant to the plan of reorganization, no gain to the corporation will be recognized. Property is distributed within the meaning of this section if it is paid over or distributed to shareholders or creditors who have by appropriate legal steps obtained effective command of the property of the corporation. If the other property or money received by the corporation is not distributed by it pursuant to the plan of reorganization, the gain, if any, to the corporation from the exchange will be recognized, under the provisions of section 112 (d) (2), in an amount not in excess of the sum of money and the fair market value of the other property so received which is not distributed. In either case no loss from the exchange will be recognized (see section 112 (e)).

For the proper treatment of a transaction involving an assumption of liabilities under so much of section 112 (d) or

(e) as relates to section 112 (b) (10), see section 112 (k) and the regulations prescribed thereunder.

§ 29.112 (b) (10)-2 *Records to be kept and information to be filed.* For taxable years beginning after December 31, 1942, each corporation a party to a section 112 (b) (10) reorganization shall furnish a complete statement of all facts pertinent to the nonrecognition of gain or loss in connection with the exchange, including:

(a) A certified copy of the plan of reorganization approved by the court in the proceeding, together with a statement showing in full the purposes thereof and in detail all transactions incident, or pursuant, to the plan;

(b) A complete statement of the cost or other basis of all property, including all stock or securities, transferred incident to the plan;

(c) A statement of the amount of stock or securities and other property or money received in the exchange, including a statement of all distributions or other disposition made thereof. The amount of each kind of stock or securities or other property shall be stated on the basis of the fair market value thereof at the date of the exchange;

(d) A statement of the amount and nature of any liabilities assumed upon the exchange.

The information required by this section shall be filed as a part of the corporation's return for its taxable year within which the reorganization occurred, except that in the case of a taxable year beginning in 1943 and ending before September 1, 1944, the statement containing such information shall be filed with the Commissioner of Internal Revenue, Washington 25, D. C., on or before December 15, 1944.

Permanent records in substantial form shall be kept by every taxpayer who participates in a tax-free exchange in connection with a corporate reorganization showing the cost of other basis of the transferred property and the amount of stock or securities and other property or money received (including any liabilities assumed upon the exchange), in order to facilitate the determination of gain or loss from a subsequent disposition of such stock or securities and other property received from the exchange.

PAR. 3. There is inserted immediately preceding § 29.112 (c)-1 the following:

SEC. 121. REORGANIZATION OF CERTAIN INSOLVENT CORPORATIONS. (Revenue Act of 1943.)

(d) *Technical amendments.* (1) Section 112 (c) (relating to gain from exchanges not solely in kind) is amended by inserting after "(b) (1), (2), (3), or (5)", the following: ", or within the provisions of subsection (1)", and by inserting after "paragraph" the following: "or by subsection (1)".

(e) *Effective date.* * * * Provisions having the effect of the amendments made by * * * subsection (d) (1), shall be deemed to be included in the revenue laws respectively applicable to taxable years beginning after December 31, 1931.

PAR. 4. Section 29.112 (c)-1 is amended as follows:

(A) By striking from the first sentence of the paragraph immediately following the example the words "section 112 (b) (1), (2), and (3)." and inserting in lieu thereof "section 112 (b) (1) and (2)."

(B) By changing the second sentence of the paragraph immediately following the example to read as follows:

As to the proper treatment of such consideration for the purposes of so much of section 112 (c) as relates to section 112 (b) (3), see § 29.112 (g)-4; and so much of section 112 (c) as relates to section 112 (b) (5), see section 112 (k) and § 29.112 (l)-1.

(C) The last paragraph thereof is amended to read as follows:

As to the receipt of other property or money on an exchange of stock or securities in connection with a section 112 (g) reorganization, see § 29.112 (g)-4; or in connection with a section 112 (b) (10) reorganization, see § 29.112 (l)-1. As to distributions in pursuance of a plan of reorganization which have the effect of a taxable dividend, see § 29.112 (g)-4, in the case of a section 112 (g) reorganization, or § 29.112 (l)-1, in the case of a section 112 (b) (10) reorganization.

PAR. 5. There is inserted immediately preceding § 29.112 (e)-1 the following:

SEC. 121. REORGANIZATION OF CERTAIN INSOLVENT CORPORATIONS. (Revenue Act of 1943.)

(d) *Technical amendments.*

(2) Section 112 (d) (relating to gain of corporation) is amended by inserting after "subsection (b) (4)" the following: "or (10)".

(3) Section 112 (e) (relating to loss from exchanges not solely in kind) is amended by inserting after "subsection (b) (1) to (5), inclusive," the following: "or (10), or within the provisions of subsection (1)".

(e) *Effective date.* Provisions having the effect of the amendments made by * * * subsection (d) (2), (3), * * * shall be deemed to be included in the revenue laws respectively applicable to taxable years beginning after December 31, 1933, but shall not affect any tax liability for any taxable year beginning prior to January 1, 1943.

PAR. 6. Section 29.112 (e)-1 is amended as follows:

(A) By inserting immediately after "section 112 (b) (1) to (5), inclusive," in the first paragraph thereof "or section 112 (b) (10)".

(B) By adding at the end of the first paragraph thereof the following sentence:

The rule provided with respect to an exchange under so much of section 112 (e) as refers to section 112 (b) (10) shall not be applied to affect the tax liability for any taxable year beginning before January 1, 1943.

(C) By inserting immediately after the first paragraph thereof the following new paragraph:

As to the nonrecognition of loss upon an exchange described in so much of sec-

tion 112 (e) as refers to section 112 (l), see § 29.112 (l)-1.

PAR. 7. There is inserted immediately preceding § 29.112 (g)-1 the following:

SEC. 121. REORGANIZATION OF CERTAIN INSOLVENT CORPORATIONS. (Revenue Act of 1943.)

(d) *Technical amendments.*

(4) So much of section 112 (g) (defining "reorganization") as precedes paragraph (1) is amended to read as follows:

(g) *Definition of reorganization.* As used in this section (other than subsection (b) (10) and subsection (1)) and in section 113 (other than subsection (a) (22))—

(e) *Effective date.* Provisions having the effect of the amendments made by subsection (d) (2), (3), (4), shall be deemed to be included in the revenue laws respectively applicable to taxable years beginning after December 31, 1933, but shall not affect any tax liability for any taxable year beginning prior to January 1, 1943.

PAR. 8. Section 29.112 (g)-1 is amended by inserting immediately after the caption reading "Purpose and Scope of Exemption of Reorganization Exchanges" the following paragraph:

Reorganization. As used in §§ 29.112 (g)-1 to 29.112 (g)-6, inclusive, the terms "reorganization" and "party to a reorganization" mean only a reorganization or a party to a reorganization as defined in section 112 (g). With respect to section 112 (b) (10) reorganizations, see § 29.112 (b) (10)-1.

PAR. 9. Section 29.112 (g)-4 is amended by striking the last paragraph and inserting in lieu thereof the following:

Consideration received in the form of an assumption of liabilities is to be treated as "other property or money" for the purposes of so much of section 112 (c) as relates to section 112 (b) (3). For the proper treatment of an assumption of liabilities under section 112 (d) and so much of section 112 (e) as relates to section 112 (b) (4), see section 112 (k) and the regulations prescribed thereunder.

PAR. 10. There is inserted immediately preceding § 29.112 (k)-1 the following:

SEC. 121. REORGANIZATION OF CERTAIN INSOLVENT CORPORATIONS. (Revenue Act of 1943.)

(d) *Technical amendments.*

(5) Section 112 (k) (relating to assumption of liability) is amended by striking out "subsection (b) (4) or (5)" wherever appearing therein and inserting in lieu thereof the following: "subsection (b) (4), (5), or (10)".

(e) *Effective date.* Provisions having the effect of the amendments made by subsection (d) (2), (3), (4), (5), shall be deemed to be included in the revenue laws respectively applicable to taxable years beginning after December 31, 1933, but shall not affect any tax liability for any taxable year beginning prior to January 1, 1943.

PAR. 11. Section 29.112 (k)-1 is amended as follows:

(A) By striking out "section 112 (b) (4) or (5)" wherever appearing therein and inserting in lieu thereof "section 112 (b) (4), (5), or (10)".

(B) By adding at the end of the first paragraph thereof the following sentence:

With respect to an exchange described in section 112 (b) (10) or so much of section 112 (d) or (e) as refers to section 112 (b) (10), the provisions of section 112 (k) shall not affect the tax liability for any taxable year beginning before January 1, 1943.

PAR. 12. There is inserted immediately after § 29.112 (k)-1 the following:

SEC. 121. REORGANIZATION OF CERTAIN INSOLVENT CORPORATIONS. (Revenue Act of 1943.)

(b) *Recognition of gain or loss of security holders in connection with certain corporate reorganizations.* Section 112 (relating to recognition of gain or loss) is amended by inserting at the end thereof the following:

(1) *Exchanges by security holders in connection with certain corporate reorganizations—*(1) *General rule.* No gain or loss shall be recognized upon an exchange consisting of the relinquishment or extinguishment of stock or securities in a corporation the plan of reorganization of which is approved by the court in a proceeding described in subsection (b) (10), in consideration of the acquisition solely of stock or securities in a corporation organized or made use of to effectuate such plan of reorganization.

(2) *Exchange occurring in taxable years beginning prior to January 1, 1943.* If the exchange occurred in a taxable year of the person acquiring such stock or securities beginning prior to January 1, 1943, then, under regulations prescribed by the Commissioner with the approval of the Secretary, gain or loss shall be recognized or not recognized—

(A) to the extent that it was recognized or not recognized in the final determination of the tax of such person for such taxable year, if such tax was finally determined prior to the ninetieth day after the date of the enactment of the Revenue Act of 1943; or

(B) in cases to which subparagraph (A) is not applicable, to the extent that it would be recognized or not recognized under the latest treatment of such exchange by such person prior to December 15, 1943, in connection with his tax liability for such taxable year.

(e) *Effective date.* Provisions having the effect of the amendments made by subsection (b), shall be deemed to be included in the revenue laws respectively applicable to taxable years beginning after December 31, 1931.

§ 29.112 (l)-1 *Exchange in connection with reorganization of insolvent corporation—*(a) *In general.* Section 112 (l) and so much of section 112 (c) and (e) as relates to section 112 (l) prescribe the rules relative to the recognition of gain or loss upon certain exchanges made by the holders of stock or securities of an insolvent corporation in connection with a reorganization described in section 112 (b) (10) or so much of section 112 (d) or (e) as relates to section 112 (b) (10). Under the general

rule prescribed in section 112 (l) (1), no gain or loss shall be recognized if, pursuant to the plan of reorganization, stock or securities in the insolvent corporation are exchanged solely for stock or securities in the corporation organized or made use of to effectuate such plan. If, in addition to such stock or securities, other property or money is received upon such exchange, gain is recognized to the extent of such other property or money (section 112 (c)), but no loss is recognized (section 112 (e)). Section 112 (l) (2) imposes limitations upon the application of section 112 (l) (1) and so much of section 112 (c) and (e) as relates to section 112 (l) (1) in certain cases in which the exchange occurred in a taxable year beginning before January 1, 1943. As to the basis of the stock or securities or other property acquired upon an exchange under section 112 (l), see section 113 (a) (6).

By thus characterizing as an exchange, and regarding as a single taxable event, the event or series of events resulting in the relinquishment or extinguishment of the stock or securities in the old corporation and the acquisition in consideration thereof, in whole or in part, of stock or securities in the new corporation, the Code secures uniformity of treatment for the participating security holders, regardless of the particular steps or the procedural devices by which such exchange is effected. Thus the transaction which qualifies as a reorganization under section 112 (b) (10) may take one of several forms. In a typical creditors' reorganization there may be a transfer of the property of the old corporation to its bondholders, or the bondholders committee, upon surrender of the bonds, followed by the transfer of such property to the new corporation in consideration of stock in the latter; or there may be a transfer of the bonds to the new corporation in exchange for its stock or securities, followed by the transfer of the property of the old corporation in consideration of the surrender of its bonds. In either event, section 112 (l) treats the result to the participating security holders as an exchange of the securities of the old corporation for securities of the new corporation. In order, however, to qualify as an exchange under section 112 (l) or so much of section 112 (c) or (e) as relates to section 112 (l) the various events resulting in the relinquishment or extinguishment of the old securities and the acquisition of the new securities must be embraced within the plan of reorganization and must be undertaken for reasons germane to the plan. If the event, or series of events, qualifies as an exchange under section 112 (l) or so much of section 112 (c) or (e) as relates to section 112 (l), no antecedent event necessarily a component of the relinquishment or extinguishment of the securities of the old corporation in consideration of the acquisition of the securities of the new corporation shall be considered a transaction or event having consequences for income or excess profits tax purposes.

(b) *Exchange solely for stock or securities.* Section 112 (l) (1) provides that no gain or loss shall be recognized upon an exchange consisting of the relinquishment or extinguishment of stock or securities in an insolvent corporation described in section 112 (b) (10), or so much of section 112 (d) or (e) as relates to section 112 (b) (10), in consideration of the acquisition solely of stock or securities in a corporation organized or made use of to effectuate the plan of reorganization.

As used in section 112 (l) and this section the term security does not include a short-term note.

(c) *Exchanges for stock or securities to section 112 (l) (1).* where such exchange would be within section 112 (l) if it were not for the fact that the property received in the exchange consists not only of stock or securities in the corporation organized or made use of to effectuate the plan of reorganization, but also of other property or money, then:

(1) As provided in section 112 (c) (1), the gain, if any, to the taxpayer will be recognized in an amount not in excess of the sum of money and the fair market value of the other property but

(2) The loss, if any, to the taxpayer from such an exchange is not to be recognized to any extent (see section 112 (e)).

If the distribution of such other property or money by or on behalf of a corporation in the course of a reorganization described in section 112 (b) (10) has the effect of the distribution of a taxable dividend, then, as provided in section 112 (c) (2), there shall be taxed to each distributee (1) as a dividend, such amount of the gain recognized on the exchange as is not in excess of the distributee's ratable share of the undistributed earnings and profits of the corporation accumulated after February 28, 1913, and (2) as a gain from the exchange of property, the remainder of the gain so recognized.

Consideration received in the form of an assumption of liabilities is to be treated as "other property or money" for the purposes of so much of section 112 (c) as relates to section 112 (1).

§ 29.112 (l)-2 *Recognition of gain or loss upon exchange in taxable year beginning prior to January 1, 1943—(a) Final determination of tax liability prior to May 25, 1944.* Section 112 (l) (2) prescribes special rules relative to the recognition of gain or loss upon an exchange described in section 112 (l) (1), or so much of section 112 (c) or (e) as relates to section 112 (l) (1), where such exchange occurred in a taxable year of a taxpayer beginning before January 1, 1943. For such purposes the statute distinguishes between cases in which there was a final determination of the tax liability prior to May 25, 1944, and cases in which there was no such final determination.

Subparagraph (A) of section 112 (l) (2) provides that if an exchange described in section 112 (l) (1), or so much of section 112 (c) or (e) as relates to section 112 (l) (1), occurred in a taxable

year beginning prior to January 1, 1943, and the tax liability of the taxpayer for such taxable year was finally determined prior to May 25, 1944, the recognition or nonrecognition or gain or loss upon such exchange shall be determined in accordance with the facts as to recognition or nonrecognition under such final determination. Gain or loss shall be recognized in the amount in fact recognized in such final determination. If no gain or loss was in fact recognized in such final determination, then no gain or loss shall be recognized under section 112 (l).

For the purposes of this section, there is a final determination of the tax liability for a taxable year if an adjustment of the tax for such taxable year is prevented by: (1) A decision of the Board of Tax Appeals or The Tax Court, which has become final; (2) a judgment, decree, or other order by any court of competent jurisdiction, which has become final; (3) a closing agreement under section 3760; (4) a compromise under section 3761; or (5) the expiration of the period of limitations upon the assessment of a deficiency and upon the refund or credit of an overpayment.

The date upon which a decision by the Board of Tax Appeals or The Tax Court becomes final is prescribed in section 1140.

The date upon which the judgment of a court becomes final must be determined upon the basis of the facts in the particular case. Ordinarily, a judgment of a United States District Court becomes final upon the expiration of the time allowed for taking an appeal, if no such appeal is duly taken within such time; and a judgment of the United States Court of Claims becomes final upon the expiration of the time allowed for filing a petition for certiorari, if no such petition is duly filed within such time.

A determination under a closing agreement becomes final on the date of its approval by the Secretary, the Under Secretary, or an Assistant Secretary.

A determination under a compromise becomes final upon the date of mailing to the taxpayer, or his duly authorized representative, of the notice of acceptance of the offer in compromise.

For periods of limitation upon the assessment and collection of deficiencies, see sections 275 to 277, inclusive; and for periods of limitation upon the allowance of a refund or credit of an overpayment, see section 322.

The fact that an adjustment in the tax liability for the taxable year may be made under a special statute of limitations, as in the case of a claim for refund under section 322 (b) (5), or under a provision such as section 734 or 3801, does not prevent a determination from becoming final within the meaning of this section.

(b) *No final determination prior to May 25, 1944.* If an exchange described in section 112 (l) (1), or so much of section 112 (c) or (e) as relates to section 112 (l) (1), occurred in a taxable year beginning prior to January 1, 1943, and the tax for such taxable year was not finally determined prior to May 25, 1944, the recognition or nonrecognition of gain or loss shall depend upon the position

last maintained by the taxpayer, prior to December 15, 1943, relative to the character of such exchange as one in which the entire amount of gain or loss is recognized or one in which all or a part of the gain or loss is not recognized. For the purposes of this section, such position must have been formally maintained by the taxpayer in his return or amended return for the taxable year, in a claim for refund, in a proceeding before a court or The Tax Court or the Board of Tax Appeals, or in some formal action taken in connection with a determination or proposed determination of his tax liability for such taxable year. If the taxpayer formally maintained that such exchange constituted a transaction upon which the entire amount of the gain or loss is recognized, then gain or loss, in the amount realized upon such exchange, shall be recognized. If the taxpayer formally maintained that such exchange constituted a transaction upon which all or a part of the gain or loss is not recognized, then gain or loss shall not be recognized except to the extent that gain is recognized under section 112 (c).

§ 29.112 (l)-3 *Records to be kept and information to be filed.* Every taxpayer who receives stock or securities and other property or money upon an exchange described in section 112 (l), or so much of section 112 (c) or (e) as relates thereto, in connection with a corporate reorganization, shall furnish a complete statement of all facts pertinent to the recognition or nonrecognition of gain or loss upon such exchange, including:

(1) A statement of the cost or other basis of the stock or securities transferred in the exchange, and

(2) A statement in full of the amount of stock or securities and other property or money received from the exchange, including any liability assumed upon the exchange. The amount of each kind of stock or securities and other property (other than liabilities assumed upon the exchange) received shall be set forth upon the basis of the fair market value thereof at the date of the exchange.

If the exchange occurs in a taxable year beginning after December 31, 1943, the statement shall be incorporated in the taxpayer's income tax return for such taxable year. If the exchange occurred in a taxable year beginning prior to January 1, 1944, then:

(1) If the information is pertinent to the determination of the tax liability for a taxable year beginning prior to January 1, 1944, the statement shall be furnished at the time the taxpayer claims the benefit of section 112 (l), or if no such claim is made, within 30 days from the date of a request by the Commissioner or his duly authorized representative; or

(2) If the information is pertinent to the determination of the tax liability for a taxable year beginning after December 31, 1943, the statement shall be incorporated in the taxpayer's income tax return for such taxable year.

Permanent records in substantial form shall be kept by every taxpayer who participates in an exchange described in section 112 (l), or so much of section

112 (c) or (e) as relates thereto, showing the cost or other basis of the transferred property and the amount of stock or securities and other property or money received (including any liabilities assumed upon the exchange), in order to facilitate the determination of gain or loss from a subsequent disposition of such stock or securities and other property received from the exchange.

PAR. 13. Section 29.113 (a)-1 is amended by striking out "29.113 (a) (21)-1" and inserting in lieu thereof "29.113 (a) (22)-1".

PAR. 14. Section 29.113 (a)-2 is amended by striking out "113 (a) (21)" and inserting in lieu thereof "113 (a) (22)".

PAR. 15. There is inserted immediately preceding § 29.113 (a) (6)-1 the following:

SEC. 121. REORGANIZATION OF CERTAIN INSOLVENT CORPORATIONS. (Revenue Act of 1943.)

(c) *Basis.* Section 113 (a) (relating to basis of property) is amended—

(1) By inserting after "112 (b) to (e), inclusive," in paragraph (6) the following: "or section 112 (1).";

(2) By inserting after "property permitted by section 112 (b)" in paragraph (6) the following: "or section 112 (1)."; and

(e) *Effective date.* Provisions having the effect of the amendments made by subsection (c) (1) and (2), shall be deemed to be included in the revenue laws respectively applicable to taxable years beginning after December 31, 1931.

PAR. 16. Section 29.113 (a) (6)-1 is amended as follows:

(A) By striking out "section 112 (b)" wherever appearing therein and inserting in lieu thereof "112 (b) or (1)".

(B) By striking out "section 112 (c) or (d)" wherever appearing therein and inserting in lieu thereof "section 112 (c), (d), or (1)".

PAR. 17. Section 29.113 (a) (7)-1 is amended by striking out "section 112" wherever appearing therein and inserting in lieu thereof "section 112 (g), or a corresponding provision of a prior revenue act."

PAR. 18. There is inserted immediately after § 29.113 (a) (21)-1 the following:

SEC. 121. REORGANIZATION OF CERTAIN INSOLVENT CORPORATIONS. (Revenue Act of 1943.)

(c) *Basis.* Section 113 (a) (relating to basis of property) is amended—

(3) By inserting after paragraph (21) the following:

(22) Property acquired on reorganization of certain corporations.—If the property was acquired by a corporation upon a transfer to which section 112 (b) (10), or so much of section 112 (d) or (e) as relates to section 112 (b) (10), is applicable, then, notwithstanding the provisions of section 270 of the National Bankruptcy Act, as amended, the basis in the hands of the acquiring corporation shall be the same as it would be in the hands of the corporation whose property was so acquired, increased in the amount of gain recognized to the corporation whose property was so acquired under the law applicable to the year in which the acquisition

occurred, and such basis shall not be adjusted under subsection (b) (3) by reason of a discharge of indebtedness pursuant to the plan of reorganization under which such transfer was made.

(e) *Effective date.* Provisions having the effect of the amendments made by subsection (c) (3), shall be deemed to be included in the revenue laws respectively applicable to taxable years beginning after December 31, 1933, but shall not affect any tax liability for any taxable year beginning prior to January 1, 1943.

§ 29.113 (a) (22)-1 *Basis of property acquired by corporation as result of certain bankruptcy or receivership proceedings.* If, as the result of a transaction described in section 112 (b) (10), or so much of section 112 (d) or (e) as relates thereto, the property of an insolvent corporation is transferred, in pursuance of a plan of reorganization, to a corporation organized or made use of to effectuate such plan, the basis of such property in the hands of the acquiring corporation is the same as it would be in the hands of the insolvent corporation, increased in the amount of gain recognized upon such transfer under the law applicable to the year in which the transfer was made. In any such case, the adjustments to basis provided by section 270 of the National Bankruptcy Act, as amended, or section 113 (b) (3) of the Code, shall not be made in respect of any indebtedness cancelled pursuant to the plan of reorganization under which the transfer was made. If the transaction falls within the provisions of section 113 (a) (22), the basis of the property involved shall be determined pursuant to such provisions, notwithstanding that the transaction might otherwise fall within another provision of section 113 (a).

The provisions of section 113 (a) (22) are applicable in the determination of basis for all taxable years beginning after December 31, 1933, except that the basis so determined shall not be given effect in the determination of the tax liability for any taxable year beginning prior to January 1, 1943. With the exception indicated, the basis so prescribed is applicable both for income and excess profits tax purposes from the date of acquisition of such property.

Example (1). On January 1, 1935, the Y Corporation, a taxpayer making its returns on the calendar year basis, acquired depreciable property from the X Corporation as the result of a transaction described in section 113 (a) (22). On January 1, 1935, the property had, in the hands of the X Corporation, a basis of \$200,000, an adjusted basis of \$150,000, a fair market value as of January 1, 1935, of \$80,000, and an estimated remaining life of 20 years. The 1935 transaction was treated as a taxable exchange and, accordingly, the Y Corporation claimed and was allowed depreciation in the amount of \$4,000 for each of the nine taxable years 1935 through 1943, inclusive. On June 30, 1944, the property was sold for \$40,000, cash. The amount of the loss sustained upon the sale is computed as follows:

Basis to Y Corporation (section 113 (a) (22))	\$200,000
Adjustment for depreciation in the hands of X Corporation (section 113 (b))	50,000

Adjusted basis for depreciation in the hands of Y Corporation	\$150,000
Deduct: Depreciation sustained in amount of \$7,500 per year (1/20 of \$150,000) for nine and one-half years, from January 1, 1935, through June 30, 1944	71,250

Adjusted basis for computing gain or loss	78,750
Sale price	40,000
Loss sustained	38,750

For the taxable years 1943 and 1944, the Y Corporation is entitled to deductions for depreciation in respect of such property in the amounts of \$7,500 and \$3,750, respectively, in the determination of its tax liabilities for such years. But no change in the tax liability is authorized for preceding taxable years by reason of the difference between the \$7,500 depreciation sustained and the \$4,000 deduction previously allowed.

Example (2). Assume the same facts as in example (1), except that the property acquired by the Y Corporation had a fair market value as of January 1, 1935, of \$180,000, instead of \$80,000, and that the Y Corporation claimed and was allowed depreciation in the amount of \$9,000 for each of the 8 taxable years 1935 to 1942, inclusive, and in the amount of \$7,500 for the taxable year 1943. In such case, the amount of the loss sustained upon the sale of the property would be computed as follows:

Adjusted basis for depreciation in the hands of Y Corporation as computed in example (1)	\$150,000
Deduct:	
(1) Depreciation allowed in the amount of \$9,000 per year for eight years, January 1, 1935 to December 31, 1942	\$72,000
(2) Depreciation allowable for taxable years 1943 and 1944 (1½ times \$7,500)	11,250
	83,250

Adjusted basis for computing gain or loss	66,750
Sale price	40,000
Loss sustained	26,750

No change in the tax liability is authorized for taxable years preceding 1943 by reason of the difference between the \$7,500 depreciation sustained and the \$9,000 deduction previously allowed.

PAR. 19. Section 29.113 (b) (1)-1 is amended by striking out of the first paragraph "section 113 (a) (1) to (21)" and inserting in lieu thereof "section 113 (a) (1) to (22)".

PAR. 20. Section 29.113 (b) (1)-2 is amended by striking out the first sentence and inserting in lieu thereof the following:

In addition to the adjustments provided in section 113 (b) (1) and § 29.113 (b) (1)-1 which are required to be made with respect to the cost or other basis of property, a further adjustment is required in certain cases in which there has been a cancellation or reduction of indebtedness in a proceeding under the Bankruptcy Act, as amended. Except as otherwise provided in section 113 (a) (21) or (22), or 113 (b) (4), such further adjustment shall be made in any case in which there shall have been a cancellation or reduction of indebtedness in any proceeding under section 12, 74

(except in the case of a "wage earner", as defined in the Bankruptcy Act, as amended), or 77B or under Chapter X, XI, XII of the Bankruptcy Act of 1898, as amended.

PAR. 21. The first sentence of § 29.113 (b) (3)-1 is amended to read as follows:

In addition to the adjustments provided in section 112 (b) (1) and § 29.113 (b) (1)-1 which are required to be made with respect to the cost or other basis of property, and except as otherwise provided in section 113 (a) (21) or (22), or 113 (b) (4), a further adjustment shall be made in any case in which there shall have been an exclusion from gross income under section 22 (b) (9) on account of the discharge of indebtedness of a corporation during the taxable year.

PAR. 22. Section 29.115-11 as amended by Treasury Decision 5304, approved November 12, 1943, is further amended as follows:

(A) By inserting immediately after subparagraph (4) of the third paragraph thereof the following:

(5) The distribution, in a taxable year of the distributee beginning after December 31, 1931, by or on behalf of an insolvent corporation, in connection with a section 112 (b) (10) reorganization, of stock or securities in a corporation organized or made use of to effectuate the plan of reorganization, if under section 112 (1) no gain to the distributee from the receipt of such stock or securities was recognized by law.

(B) By striking out of the third paragraph thereof "or (4)" and inserting in lieu thereof "(4), or (5)".

(C) By striking out of the third paragraph thereof "or (3)" and inserting in lieu thereof "(3), or (5)".

PAR. 23. To the extent necessary to accord with section 121 of the Revenue Act of 1943 as applicable to taxable years beginning prior to January 1, 1942, the amendments to, or additions of, §§ 29.112 (a)-1, 29.112 (c)-1, 29.112 (f)-1, (l)-2, and (l)-3, 29.113 (a) (6)-1, and 29.115-11 of Regulations 111 (covering taxable years beginning after December 31, 1941), set forth in this Treasury decision are hereby made applicable to taxable years beginning prior to January 1, 1942, and after December 31, 1931 (such years being covered by Regulations 103, 101, 94, 86, and 77); and the amendments to, or additions of, §§ 29.112 (b) (10)-1, 29.112 (e)-1, 29.112 (g)-1, 29.112 (k)-1, 29.113 (a)-1 and (a)-2, 29.113 (a) (7)-1, 29.113 (a) (22)-1, 29.113 (b) (1)-1 and (b) (1)-2, and 29.113 (b) (3)-1 of Regulations 111 set forth in this Treasury decision are hereby made applicable to taxable years beginning prior to January 1, 1942, and after December 31, 1933 (such years being covered by Regulations 103, 101, 94, and 86).

(Sec. 62 of the Internal Revenue Code (53 Stat. 32; 26 U.S.C. 62), corresponding provisions of prior revenue laws, and

No. 180—2

sec. 121 of the Revenue Act of 1943 (Pub. Law 235, 78th Cong.))

[SEAL] JOSEPH D. NUNAN, Jr.,
Commissioner of Internal Revenue.

Approved: September 5, 1944.

JOHN L. SULLIVAN,
Acting Secretary of the Treasury.

[F. R. Doc. 44-13709; Filed, Sept. 6, 1944;
12:17 p. m.]

[T. D. 5403]

PART 29—INCOME TAX; TAXABLE YEARS
BEGINNING AFTER DECEMBER 31, 1941

PENALTIES IN CONNECTION WITH ESTIMATED
TAX

In order to conform Regulations 111 [Part 29, Title 26, Code of Federal Regulations, Cum. Supp.] to section 118 of the Revenue Act of 1943 (Pub. Law 235, 78th Cong.), enacted February 25, 1944, such regulations are amended as follows:

PARAGRAPH 1. Section 29.58-1 added by Treasury Decision 5305, approved November 12, 1943, is amended by striking "294 (a)" from the next to the last sentence of paragraph (a) and inserting in lieu thereof "294 (d)".

PAR. 2. Section 29.58-2, added by Treasury Decision 5305, is amended by striking from the second sentence of the second paragraph of paragraph (a) "taxable year", which occurs twice in such sentence, and inserting in lieu thereof "calendar year 1943".

PAR. 3. There is inserted immediately after section 60 the following:

SEC. 118. PENALTIES IN CONNECTION WITH
ESTIMATED TAX. (Revenue Act of 1943.)

(b) *Technical amendment.* Section 60 (b) (relating to the application of declarations of estimated tax to short taxable years) is amended by striking out "294 (a) (3), (4), and (5)" and inserting in lieu thereof "294 (d)".

(c) *Taxable years to which applicable.* The amendments made by this section shall be applicable with respect to taxable years beginning after December 31, 1942.

PAR. 4. There is inserted immediately after section 294 the following:

SEC. 118. PENALTIES IN CONNECTION WITH
ESTIMATED TAX. (Revenue Act of 1943.)

(a) *In general.* Section 294 (relating to additions to the tax) is amended by striking out paragraphs (3), (4), and (5) of subsection (a) and inserting at the end thereof the following:

(d) *Estimated tax.*—(1) *Failure to file declaration or pay installment of estimated tax.*—(A) *Failure to file declaration.* In the case of a failure to make and file a declaration of estimated tax within the time prescribed, unless such failure is shown to the satisfaction of the Commissioner to be due to reasonable cause and not to willful neglect, there shall be added to the tax 5 per centum of each installment due but unpaid, and in addition, with respect to each such installment due but unpaid, 1 per centum of the unpaid amount thereof for each month (except the first) or fraction thereof during

which such amount remains unpaid. In no event shall the aggregate addition to the tax under this subparagraph with respect to any installment due but unpaid, exceed 10 per centum of the unpaid portion of such installment. For the purposes of this subparagraph each installment shall be considered to be an amount equal to the amount that would have been due and payable if a declaration showing an estimated tax in the amount of the correct tax had been timely filed, and one such installment shall be considered due on the fifteenth day of the last month of that quarter of the taxable year in which the declaration is required to be filed, and another such installment shall be considered due on the fifteenth day of the last month of each succeeding quarter of the taxable year.

(B) *Failure to pay installments of estimated tax declared.* Where a declaration of estimated tax has been made and filed within the time prescribed, or where a declaration of estimated tax has been made and filed after the time prescribed and the Commissioner has found that failure to make and file such declaration within the time prescribed was due to reasonable cause and not to willful neglect, in the case of a failure to pay an installment of the estimated tax within the time prescribed, unless such failure is shown to the satisfaction of the Commissioner to be due to reasonable cause and not to willful neglect, there shall be added to the tax 5 per centum of the unpaid amount of such installment, and in addition 1 per centum of such unpaid amount for each month (except the first) or fraction thereof during which such amount remains unpaid. In no event shall the aggregate addition to the tax under this subparagraph with respect to any installment due but unpaid, exceed 10 per centum of the unpaid portion of such installment.

(2) *Substantial underestimate of estimated tax.* If 80 per centum of the tax (determined without regard to the credits under sections 32, 35, and 466 (e)), in the case of individuals other than farmers exercising an election under section 63 (a), or 63½ per centum of such tax so determined in the case of such farmers, exceeds the estimated tax (increased by such credits), there shall be added to the tax an amount equal to such excess, or equal to 6 per centum of the amount by which such tax so determined exceeds the estimated tax so increased, whichever is the lesser. This paragraph shall not apply to the taxable year in which falls the death of the taxpayer, nor, under regulations prescribed by the Commissioner with the approval of the Secretary, shall it apply to the taxable year in which the taxpayer makes a timely payment of estimated tax within or before each quarter (excluding, in case the taxable year begins in 1943, any quarter beginning prior to July 1, 1943) of such year (or in the case of farmers exercising an election under section 63 (a), within the last quarter) in an amount at least as great as though computed (under such regulations) on the basis of the taxpayer's status with respect to the personal exemption and credit for dependents on the date of the filing of the declaration for such taxable year (or in the case of any such farmer, or in case the fifteenth day of the third month of the taxable year occurs after July 1, on July 1 of the taxable year) but otherwise on the basis of the facts shown on his return for the preceding taxable year.

(c) *Taxable years to which applicable.* The amendments made by this section shall be applicable with respect to taxable years beginning after December 31, 1942.

PAR. 5. Section 29.294-1, added by Treasury Decision 5305, is amended to read as follows:

§ 29.294-1 *Additions to the tax*—(a) *General.* Section 294 (d) provides for certain additions to the tax in the case of:

- (1) Failure to file timely a declaration of estimated tax;
- (2) Failure to pay within the time prescribed any installment of declared estimated tax; and
- (3) Substantial underestimate of the estimated tax.

These additions to the tax are in addition to any applicable criminal penalties.

(b) *Additions for specific failures on the part of the taxpayer with respect to the estimated tax*—(1) *Failure to file declaration.* Section 294 (d) (1) (A) provides for an addition to the tax in the case of a failure to make and file a declaration of estimated tax within the time prescribed unless such failure is shown to the satisfaction of the Commissioner to be due to reasonable cause and not due to willful neglect. Such addition to the tax shall be in an amount equal to 5 percent of the unpaid amount of each installment and in addition 1 percent of the unpaid amount of the installment for each month (except the first) or fraction thereof during which such amount remains unpaid. Such addition to the tax with respect to any installment due but unpaid shall not exceed 10 percent of the unpaid portion of such installment. For the purpose of determining the addition to the tax under sections 294 (d) (1) (A) each installment shall be considered to be an amount equal to the amount that would have been due and payable if a declaration showing an estimated tax in the amount of the correct tax imposed by Chapter 1 for the taxable year had been timely filed, and one such installment shall be considered due on the 15th day of the last month of that quarter of the taxable year in which the declaration is required to be filed, and another such installment shall be considered due on the 15th day of the last month of each succeeding quarter of the taxable year.

The application of section 294 (d) (1) (A) for taxable years beginning in 1943 in the case of taxpayers not entitled to elect under section 60 (a), relating to farmers, may be illustrated by the following examples:

Example (1). An individual filed a declaration on November 15, 1943, for the calendar year 1943, disclosing an estimated tax of \$2,400, and paid installments of \$700 each on November 15 and December 15, 1943. He had made payments of \$500 each on March 15 and June 15, 1943, on account of tax for 1942 for which he claimed credit as payments on account of estimated tax. On March 15, 1944, he filed a return on Form 1040 showing a correct tax, without regard to section 6 of the Current Tax Payment Act of 1943, of \$4,000 and paid the balance of the tax due, \$1,600. Examination of his return disclosed that his entire income consisted of dividends and interest. The failure to file a timely declaration was not due to reasonable cause. Hence the individual is subject to the penalty imposed by section 294 (d) (1) (A). Under the facts assumed, installments of tax in the amount of \$1,500 each were due and payable

on September 15 and December 15, 1943, that is, one-half of \$3,000, the balance of correct tax remaining after taking into account the two payments of \$500 each made on March 15 and June 15, 1943, respectively. The entire amount of the September installment of \$1,500 remained unpaid for two months; \$800 of the same installment remained unpaid for four months; and \$800 of the December installment remained unpaid for three months. The addition to the tax under section 294 (d) (1) (A), subject to the limitation of 10 percent of the unpaid amount of each installment, is computed as follows:

Unpaid amount	Percentage	Penalty before limitation	10% limitation	Addition to tax
Sept.----- \$1,500	5% plus 1%--- 4 times 1%---	\$90 32		
		122	\$150	\$122
Dec.----- 800	5% plus 2%---	56	80	56
Total addition to tax under section 294 (d) (1) (A).				178

Example (2). A and B, husband and wife, are each required to file a declaration of estimated tax on or before September 15, 1943, for the calendar year 1943, but without reasonable cause fail to do so until October 15, 1943. Upon the latter date A and B file separate declarations. On the same date and also on December 15 of such year A pays \$200 and B pays \$50 as installments of estimated tax. A claims \$100 as payment on account of estimated tax for two installments of \$50 each paid on March 15 and June 15, 1943, respectively, as installments of tax for 1942. B likewise claimed \$50 as payment on account of estimated tax for two installments of \$25 each paid on March 15 and June 15, 1943, respectively, as installments of tax for 1942. On March 15, 1944, A and B file a joint return for the calendar year 1943, showing a correct tax without regard to section 6 of the Current Tax Payment Act of 1943 in the amount of \$750 after credit for tax withheld at source. Under section 294 (d) (1) (A) the addition to such tax for failure to file declarations until October 15, 1943, would be \$21, that is, the sum of (1) 5 percent of \$300, the amount of the first installment of the correct tax which was unpaid for one month, (2) 5 times 1 percent of \$50, the amount of the installment of the correct tax which was unpaid for six months, (3) 5 percent of \$50, the amount of the second installment of the correct tax which was unpaid for one month, and (4) twice 1 percent of \$50 the amount of the second installment of the correct tax which was unpaid for three months.

Example (3). On September 30, 1943, C and D file a joint declaration for the calendar year 1943. The delay was not due to reasonable cause. They file separate income tax returns for that year. C's correct tax for 1943, without regard to section 6 of the Current Tax Payment Act of 1943, amounts to \$550, and D's correct tax for that year, similarly determined, amounts to \$250. C and D declared \$900 as their estimated tax. They claimed \$100 as payments on account of estimated tax for two installments of \$50 each paid on March 15 and June 15, 1943, respectively, as installments of tax for 1942 on the basis of a joint return filed for that year. They paid two installments of estimated tax of \$400 each on September 30 and December 15, 1943. C and D are jointly liable for the addition to the tax for failure to file a timely declaration in the amount of \$17.50, computed as follows:

C's correct tax-----	\$550
D's correct tax-----	250
Total-----	\$800
Less: Payments made on account of tax for 1942-----	100
Balance-----	\$700
Balance divided by 2 (number of installments due)-----	\$350
Addition to the tax (5% of \$350)-----	\$17.50

(2) *Failure to pay installment of declared estimated tax.* Section 294 (d) (1) (B) provides for an addition to the tax in the case of the failure to pay an installment of the declared estimated tax within the time prescribed unless such failure is shown to the satisfaction of the Commissioner to be due to reasonable cause and not due to willful neglect. Such addition to the tax is applicable to delinquency in payment only (1) where a timely declaration of estimated tax has been made and filed or (2) where the Commissioner has found that the failure to make and file a timely declaration was due to reasonable cause and not to willful neglect. Such addition to the tax shall be in an amount equal to 5 percent of the unpaid amount of each installment of declared estimated tax and in addition 1 percent of such unpaid amount for each month (except the first) or fraction thereof during which such amount remains unpaid. The addition to the tax is limited with respect to any installment due but unpaid to 10 percent of the unpaid portion of such installment. Such addition to the tax is not applicable in cases to which the addition to the tax under section 294 (d) (1) (A) applies.

The application of section 294 (d) (1) (B) for taxable years beginning in 1943 in the case of taxpayers not entitled to elect under section 60 (a), relating to farmers, may be illustrated by the following examples:

Example (1). For the calendar year 1943 E and F, husband and wife, file timely declarations. E's separate declaration discloses a balance of estimated tax in the amount of \$200. Instead of making timely payment of one installment of \$100, he pays such amount ten days after the due date. The delay in payment was not due to reasonable cause. F is similarly delinquent with respect to one installment of \$50 of her balance of estimated tax of \$100. On the joint return of E and F for 1943 the addition to the tax with respect to the delinquent installments of estimated tax will be \$7.50, which is the sum of 5 percent of \$100 and 5 percent of \$50.

Example (2). The timely joint declaration of G and H for the calendar year 1943 discloses a balance of estimated tax in the amount of \$250. G and H are delinquent without reasonable cause for a period of less than one month in the payment of one installment of \$125. They file separate income tax returns for 1943. They are jointly and severally liable for the payment of the addition to the tax for delay in paying an installment of estimated tax. Such addition amounts to \$6.25, that is, 5 percent of \$125.

(3) *Substantial understatement of estimated tax.* Section 294 (d) (2) provides for an addition to the tax in the case of a taxpayer who makes a substan-

tial underestimate of tax on his declaration. Such addition to the tax shall not apply to the taxable year in which falls the death of the taxpayer.

For taxable years beginning in 1943, except as hereinafter provided:

(i) In the case of individuals, other than those exercising the election under section 60 (a), relating to farmers, an addition to the tax under section 294 (d) (2) is applicable in the event that the amount of the estimated tax (increased by the amounts of the credits for taxes withheld at source under sections 143, 1622 and 466) is less than 80 percent of the tax imposed by Chapter 1 for the taxable year (determined without regard to such credits). In the event of a failure to file the required declaration, the amount of the estimated tax for the purposes of this provision is zero.

(ii) In the case of individuals exercising the election under section 60 (a), relating to farmers, the addition to the tax is applicable if the amount of the estimated tax increased by the amount of the credit for taxes withheld at source on wages and the credit under section 32 is less than 66 $\frac{2}{3}$ percent of the amount of the tax (determined without regard to such credits).

(iii) The addition to the tax in any case in which there has been such underestimate as comes within the scope of section 294 (d) (2) is an amount equal to:

(a) The excess of 80 percent of the tax (or 66 $\frac{2}{3}$ percent, in the case of farmers exercising the option under section 60 (a)) determined without regard to the credits under sections 32, 35, and 466 (e) over the amount of the estimated tax increased by the credits under such sections; or

(b) 6 percent of the excess of the tax determined without regard to the credit under sections 32, 35, and 466 (e) over the amount of the estimated tax increased by such credits,

whichever ((a) or (b)) is the lesser.

The addition to the tax for substantial underestimate of the estimated tax shall not apply to the taxable year in which the taxpayer makes a timely payment of estimated tax within or before each quarter of such year in an amount at least as great as though such estimated tax were computed under the law applicable to the taxable year on the basis of the taxpayer's status with respect to the personal exemption and credit for dependents on the date of filing the declaration, or on July 1 where the 15th day of the third month of the taxable year occurs after July 1, and on the basis of the tax withheld, and reasonably expected on the date of the filing of the declaration to be withheld, on wages received during the calendar year ending with or within the taxable year, but otherwise as though such estimated tax were computed on the basis of the normal tax net income, the surtax net income, and the Victory tax net income, shown on the taxpayer's return for the preceding taxable year, adjusted to con-

form to the law applicable to the taxable year. The normal tax net income, the surtax net income, and the Victory tax net income, shown on the taxpayer's return for the preceding taxable year shall be considered to be zero for the purposes of this section if for such year the taxpayer did not file a return and was not required to file a return. In the case of farmers exercising an election under section 60 (a), such addition to the tax shall not apply to the taxable year in which the taxpayer makes a timely payment of estimated tax within the last quarter of such year in an amount at least as great as though computed under the law applicable to the taxable year on the basis of the taxpayer's status with respect to the personal exemption and credit for dependents on July 1 of the taxable year or if the taxable year does not include July 1, on the date of filing the declaration, but otherwise as though computed on the basis of the normal tax net income, the surtax net income, and the Victory tax net income shown on the taxpayer's return for the preceding taxable year, adjusted to conform to the law applicable to the taxable year. In the case of a taxable year beginning in 1943, those quarters of the taxable year which began before July 1, 1943, are excluded for the purpose of determining the application of the relief provision under section 294 (d) (2).

The application of section 294 (d) (2) for a taxable year beginning in 1943 in the case of taxpayers not entitled to elect under section 60 (a), relating to farmers, may be illustrated by the following examples:

Example (1). A, a professional man, on January 10, 1943, made a return for the calendar year 1942 as the head of a family. On January 14, 1943, the facts making A the head of a family ceased to exist. On September 15, 1943, A filed a declaration of estimated tax on which estimated income and Victory tax for 1943 is shown in the amount of \$3,000; estimated income and Victory tax withheld, none; estimated tax \$8,000; total payments to collector in March and June, 1943, on account of 1942 tax, \$3,044; and an unpaid balance of estimated tax, \$4,956. He made payment of the unpaid balance of estimated tax in two installments of \$2,478 each on September 15, 1943, and December 15, 1943. As a result of a transaction occurring on December 27, 1943, A received taxable income in an amount which made him subject to a combined normal tax, surtax, and Victory tax for the calendar year 1943 in the amount of \$15,000. A's tax at 1943 rates on 1942 income, including \$20,000 earned net income, amounts to \$8,642, computed as follows:

Gross income shown on return for 1942	\$24,624
Less: Deductions	6,724
Net income	\$17,900
Less: Personal exemption	500
Income subject to surtax	\$17,400
Less: Earned income credit	1,400
Income subject to normal tax	\$16,000
Gross income (no Victory tax deductions)	\$24,624
Less: Victory tax exemption	624
Victory tax net income	\$24,000

Computation of tax:

Normal tax at 6% on \$16,000	\$960
Surtax on \$17,400	4,782
Victory tax at 3.75 percent on \$24,000	800

Estimated tax (computed on basis of 1942 income)	6,642
Less: Payments made on account of 1942 tax	3,044

Balance (1/2 to be paid on or before Sept. 15, 1943 and 1/2 on or before Dec. 15, 1943)	3,593
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Since the installment which was timely paid within the third quarter of 1943 (\$2,478) is at least as great one-half of \$3,593, or \$1,796.50, that is, one-half of \$6,642 reduced by the amounts paid to the collector, or \$3,044 (see section 6 (f) of the Current Tax Payment Act of 1943), and since the installment which was timely paid within the fourth quarter of 1943 is also at least as great as one-half of \$3,593, A is not subject to the penalty for underestimating the tax for 1943.

Example (2). C, a single individual, not the head of a family, and with no dependents, received a salary of \$5,000 for the calendar year 1942. He had no other income for such calendar year. The only allowable deduction shown on C's income tax return for such calendar year was \$200 for contributions. On September 15, 1943, at which time C's status for personal exemption and dependents had not changed, he filed a declaration of estimated tax for the calendar year 1943. In computing his estimated tax he used the gross income, deductions, and credits shown on his 1942 return, adjusted to conform to the law applicable to 1943, and computed a tax of \$1,633.30 at 1943 rates, without regard to section 6 of the Current Tax Payment Act of 1943. Since his salary had been increased to \$6,000 per annum on January 1, 1943, he computed his estimated income tax withheld and to be withheld during the entire year on the excess of \$6,000 over the exemption for withholding of \$624 as \$572, at the rate of 5 percent for the first half of the year and at the rate of 20 percent for the second half of the year. C's declaration showed an estimated tax of \$361.30 and a balance of estimated tax of zero after taking into account the payments C made to the collector on account of tax for 1942 in the amount of \$434.60. He received more income in 1943 than anticipated at the time he filed his declaration for 1943, and his correct tax liability for that year after deducting the amount withheld was \$690, without regard to section 6 of the Current Tax Payment Act of 1943. The amount reasonably estimated as tax to be withheld on 1943 income plus the amounts paid to the collector on account of C's tax for 1942 satisfied in full the tax computed on the basis of his 1942 income but under the law and at the rates applicable to 1943, and hence C is not subject to the addition to the tax for substantial underestimate of estimated tax, even though the estimate was less than 80 percent of his tax liability for 1943.

(Sec. 118 of the Revenue Act of 1943 (Pub. Law 235, 78th Cong.) and sec. 62 of the Internal Revenue Code (53 Stat. 32; 26 U.S.C. 62))

[SEAL] JOSEPH D. NUNAN, JR.,
Commissioner of Internal Revenue.

Approved: September 5, 1944.

JOHN L. SULLIVAN,
Acting Secretary of the Treasury.

[F. R. Doc. 44-13710; Filed, Sept. 6, 1944; 12:17 p.m.]

TITLE 29—LABOR

Chapter IX—War Food Administrator
(Agricultural-Labor)

[Specific Wage Ceiling Reg. 26]

PART 1102—SALARIES AND WAGES OF AGRICULTURAL LABOR IN THE STATE OF CALIFORNIA

WORKERS ENGAGED IN HARVESTING POTATOES IN PORTIONS OF SISKIYOU AND MODOC COUNTIES, CALIF.

Pursuant to § 4001.7 of the regulations of the Director of the Office of Economic Stabilization relating to wages and salaries issued August 28, 1943 (8 F.R. 11960, 12139), as amended on December 9, 1943 (8 F.R. 16702), and June 1, 1944 (9 F.R. 6035), and to the regulations of the War Food Administrator issued January 20, 1944 (9 F.R. 831), as amended on July 8, 1944 (9 F.R. 7645), entitled "Specific Wage Ceiling Regulations" and based upon relevant facts submitted by the California WFA Wage Board and obtained from other sources, it is hereby determined that:

§ 1102.14 *Wages of workers engaged in picking and other harvesting of potatoes in those portions of the Counties of Siskiyou and Modoc, lying in the Klamath Basin, State of California—(a) Areas, crops, and classes of workers.* Persons engaged in picking and other harvesting of all varieties of potatoes in those portions of the Counties of Siskiyou and Modoc, lying in the Klamath Basin, State of California, are agricultural labor as defined in § 4001.1 (1) of the regulations of the Director of the Office of Economic Stabilization issued on August 28, 1943, as amended on December 9, 1943, and June 1, 1944.

(b) *Wage rates; maximum wage rates for harvesting all varieties of potatoes.* (1) Wage rate for picking potatoes—5¢ per half sack of 60 pounds.

(2) Wage rate for all other harvest labor (swampers, buckers and loaders) but excluding persons engaged in hauling and excluding employees in service with current employer continuously more than 90 days prior to effective date of this specific wage ceiling regulation—\$1.10 per hour.

(c) *Administration.* The California WFA Wage Board located at 2181 Bancroft Way, Berkeley, California, will have charge of the administration of this order in accordance with the provisions of the specific wage ceiling regulations issued by the War Food Administrator on January 20, 1944, as amended July 8, 1944.

(d) *Applicability of specific wage ceiling regulations.* This specific wage ceiling regulation No. 26 shall be deemed to be a part of the specific wage ceiling regulations issued by the War Food Administrator on January 20, 1944, as amended July 8, 1944, and the provisions of such regulations shall be applicable to this specific wage ceiling regulation No. 26 and any violation of this specific wage ceiling regulation No. 26 shall constitute a violation of such specific wage ceiling regulations.

(56 Stat. 765; 50 U.S.C. App. Supp. 961 et seq.; 57 Stat. 63; Pub. Law 34, 78th Cong.; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681; regulations of the Director of Economic Stabilization, 8 F.R. 11960, 12139, 16702, 9 F.R. 6035; regulations of the War Food Administrator, 9 F.R. 655, 6011, 7378, 9641, 9 F.R. 831, 7645)

Issued this 7th day of September 1944.

PHILIP BRUTON,
Director of Labor.

[F. R. Doc. 44-13761; Filed, Sept. 7, 1944;
11:18 a. m.]

[Specific Wage Ceiling Reg. 25]

PART 1110—SALARIES AND WAGES OF AGRICULTURAL LABOR IN THE STATE OF OREGON
WORKERS ENGAGED IN HARVESTING POTATOES IN KLAMATH COUNTY, OREG.

§ 1110.2 *Wages of workers engaged in picking and other harvesting of potatoes in Klamath County, Oregon—(a) Areas, crops, and classes of workers.* Persons engaged in picking and other harvesting of all varieties of potatoes in the County of Klamath, State of Oregon, are agricultural labor as defined in § 4001.1 (1) of the regulations of the Director of the Office of Economic Stabilization issued on August 28, 1943, as amended, on December 9, 1943, and June 1, 1944.

Pursuant to § 4001.7 of the regulations of the Director of the Office of Economic Stabilization relating to wages and salaries issued August 28, 1943 (8 F.R. 11960, 12139), as amended on December 9, 1943 (8 F.R. 16702) and June 1, 1944 (9 F.R. 6035) and to the regulations of the War Food Administrator issued January 20, 1944 (9 F.R. 831), as amended on July 8, 1944 (9 F.R. 7645), entitled "Specific Wage Ceiling Regulations" and based upon relevant facts submitted by the Oregon WFA Wage Board and obtained from other sources, it is hereby determined that:

(b) *Wage rates; maximum wage rates for harvesting all varieties of potatoes.* (1) Wage rate for picking potatoes—5¢ per half sack of 60 pounds.

(2) Wage rate for all other harvest labor (Swampers, buckers and loaders) but excluding persons engaged in hauling and excluding employees in service with current employer continuously more than 90 days prior to effective date of this specific wage ceiling regulation—\$1.10 per hour.

(c) *Administration.* The Oregon WFA Wage Board located at Room 783, Pittock Block, Portland, Oregon, will have charge of the administration of this order in accordance with the provisions of the specific wage ceiling regulations issued by the War Food Administrator on January 20, 1944, as amended July 8, 1944.

(d) *Applicability of specific wage ceiling regulations.* This specific wage ceiling regulation No. 25 shall be deemed to be a part of the specific wage ceiling regulations issued by the War Food Ad-

ministrator on January 20, 1944, as amended July 8, 1944, and the provisions of such regulations shall be applicable to this specific wage ceiling regulation No. 25 and any violation of this specific wage ceiling regulation No. 25 shall constitute a violation of such specific wage ceiling regulations.

(56 Stat. 765, 50 U.S.C. App. Supp. 961 et seq.; 57 Stat. 63; Pub. Law 34, 78th Cong.; Pub. Law 383, 78th Congress; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681; regulations of the Director of Economic Stabilization, 8 F.R. 11960, 12139, 16702, 9 F.R. 6035; regulations of the War Food Administrator, 9 F.R. 655, 6011, 7378, 9641, 9 F.R. 831, 7645)

Issued this 7th day of September 1944.

PHILIP BRUTON,
Director of Labor.

[F. R. Doc. 44-13760; Filed, Sept. 7, 1944;
11:18 a. m.]

[Specific Wage Ceiling Reg. 27]

PART 1110—SALARIES AND WAGES OF AGRICULTURAL LABOR IN THE STATE OF OREGON
WORKERS ENGAGED IN HARVESTING APPLES AND PEARS IN HOOD RIVER COUNTY, OREGON

Pursuant to § 4001.7 of the regulations of the Director of the Office of Economic Stabilization relating to wages and salaries issued August 28, 1943 (8 F.R. 11960, 12139), as amended on December 9, 1943 (8 F.R. 16702), and June 1, 1944 (9 F.R. 6035), and to the regulations of the War Food Administrator issued January 20, 1944 (9 F.R. 831), as amended on July 8, 1944 (9 F.R. 7645), entitled "Specific Wage Ceiling Regulations" and based upon relevant facts submitted by the Oregon WFA Wage Board and obtained from other sources, it is hereby determined that:

§ 1110.3 *Wages of workers engaged in harvesting apples and pears in Hood River County, Oregon—(a) Areas, crops, and classes of workers.* Persons engaged in picking and other harvesting of all varieties of apples and pears in the County of Hood River, State of Oregon, are agricultural labor as defined in § 4001.1 (1) of the regulations of the Director of the Office of Economic Stabilization issued on August 28, 1943, as amended on December 9, 1943, and June 1, 1944.

(b) *Wage rates—Maximum wage rates for picking and other harvesting of all varieties of apples and pears.* (1) Wage rate for picking Bartlett pears:

(i) 10¢ per apple box or Libby Lug, for single picking;
(ii) 11½¢ per A. G. A. Lug, for single picking;
(iii) 2¢ more per box may be added to the above rates for size picking;

(2) Wage rates for picking all pears other than Bartlett pears:

(i) 12¢ per apple box or Libby lug, for single picking;
(ii) 13½¢ per A. G. A. lug, for single picking;

(3) Wage rates for picking all apples except Newton apples:

- (i) 11¢ per apple box or Libby lug;
- (ii) 12½¢ per A. G. A. lug;

(4) Wage rates for picking Newton apples:

- (i) 12¢ per apple box or Libby lug;
- (ii) 13½¢ per A. G. A. lug;

(5) Wage rates for other harvest labor:

- (i) For general orchard work, except truck driving—85¢ per hour;
- (ii) For foremen—\$1 per hour.

(c) *Administration.* The Oregon WFA Wage Board located at Room 783, Pittock Block, Portland, Oregon, will have charge of the administration of this order in accordance with the provisions of the specific wage ceiling regulations issued by the War Food Administrator on January 20, 1944, as amended July 8, 1944.

(d) *Applicability of specific wage ceiling regulations.* This specific wage ceiling regulation No. 27 shall be deemed to be a part of the specific wage ceiling regulations issued by the War Food Administrator on January 20, 1944, as amended July 8, 1944, and the provisions of such regulations shall be applicable to this specific wage ceiling regulation No. 27 and any violation of this specific wage ceiling regulation No. 27 shall constitute a violation of such specific wage ceiling regulations.

(56 Stat. 765; 50 U.S.C. App. Supp. 961 et seq.; 57 Stat. 63; Pub. Law 34, 78th Cong.; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681; regulations of the Director of Economic Stabilization, 8 F.R. 11960, 12139, 16702, 9 F.R. 6035; regulations of the War Food Administrator, 9 F.R. 655, 6011, 7378, 9641, 9 F.R. 831, 7645)

Issued this 7th day of September, 1944.

PHILIP BRUTON,
Director of Labor.

[F. R. Doc. 44-13762; Filed, Sept. 7, 1944;
11:18 a. m.]

TITLE 32—NATIONAL DEFENSE

Chapter IX—War Production Board

Subchapter B—Executive Vice-Chairman

AUTHORITY: Regulations in this subchapter issued under sec. 2 (a), 54 Stat. 676, as amended by 55 Stat. 236 and 56 Stat. 176; E.O. 9024, 7 F.R. 329; E.O. 9125, 7 F.R. 2719; W.P.B. Reg. 1 as amended March 24, 1943, 8 F.R. 3686, 3696; Pri. Reg. 1 as amended May 15, 1943, 8 F.R. 6727.

—PART 3290¹—TEXTILE, CLOTHING AND LEATHER

[General Preference Order M-37-d, as Amended Sept. 7, 1944]

RAYON YARN

The fulfillment of requirements for the defense of the United States has created a shortage in the supply of rayon yarn for defense, for private account and for

export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

§ 3290.246¹ *General Preference Order M-37-d—(a) General effect of the order.* This order has superseded Supplementary order M-37-c.

(b) *Applicability of regulations.* This order and all transactions affected thereby are subject to all applicable regulations of the War Production Board, as amended from time to time.

(c) *Definitions.* For the purposes of this order:

(1) "Rayon yarn" means continuous filament rayon yarn made by the viscose, cuprammonium, or acetate process.

(2) "Fine rayon yarn" means rayon yarn of 300 deniers or finer.

(3) "Reserved domestic yarn" means the fine rayon yarn set aside for domestic manufacturers pursuant to the provisions of paragraph (e) of this order.

(4) "Yarn-dyed silk" means silk which was fast dyed before being woven or knitted.

(5) "Producer" means any person who produces rayon yarn.

(6) "Domestic manufacturer" means any person who consumed silk, nylon or rayon in the first six months of 1941.

(7) "Fabric converter" means any person who prior to July 26, 1941, bought silk, nylon or rayon, and caused it to be woven or knit for him on commission.

(8) "Basic monthly poundage" for any month means a poundage in terms of 100 denier rayon yarn equal to the monthly average number of pounds of raw silk (or its thrown silk equivalent) and/or nylon consumed by a person during the first six months of the year 1941. In applying the above definition to a domestic manufacturer, poundage consumed shall refer to the poundage consumed by the domestic manufacturer on his own machinery. In the case of a fabric converter, it shall refer to the poundage knit or woven by others for his account.

(9) "Current factor" for any month means a percentage which shall be established from time to time by the War Production Board. Until such time as a different factor is established, such current factor shall be 85%.

(10) "Current monthly eligibility" means:

(i) A poundage calculated as follows: Multiply the basic monthly poundage by the current monthly factor; or

(ii) A monthly eligibility specifically assigned to a named person by the War Production Board.

(11) "The equivalent of the current monthly eligibility" means a poundage calculated as follows: Divide the current monthly eligibility by 100 and multiply the result by the denier desired, but in no event by more than 200.

(d) *Allocation of certain types of viscose rayon yarn.* No producer shall sell or deliver any rayon yarn of the following types produced by him on or after

March 1, 1943, except to persons authorized by the War Production Board to receive delivery of such yarn:

Viscose rayon yarn qualifying as yarn of 250 denier or coarser and having an average tenacity designation of 31 or higher in accordance with Table of Designations attached hereto, irrespective of elongation, in tests made under the following conditions:

(1) Yarns with three turns per inch twist shall be used.

(2) Yarn shall be conditioned until it reaches a regain equilibrium, approached from the dry side, in an atmosphere of 70 degrees Fahrenheit and 57% relative humidity.

(3) The loading rate on a constant-rate-of-loading machine shall be from 30 to 35, inclusive, grams per denier per minute. The loading rate on a pendulum type machine shall not exceed 35 grams per denier per minute.

(4) A denier tolerance of 3%, plus or minus, on deniers of 250 to 300 shall be allowed, based on the average denier of the lot tested. A denier tolerance of 2%, plus or minus, on deniers coarser than 300 shall be allowed, based on the average denier of the lot tested.

Any person desiring to receive deliveries of any such yarn from a producer or from the Defense Supplies Corporation, shall file an application for an allocation for the calendar quarter in which such deliveries are desired on Form PD-739 not later than the fifteenth day of the month preceding the month before the quarter in which such deliveries are desired.

(e) *Allocations of amounts of rayon yarn for domestic manufacturers.* Each producer shall each day set aside, to the extent that he possesses spindles capable of producing such fine rayon yarns:

(1) An amount of fine viscose or cuprammonium yarn equal to the production of 17% of the total number of his active spindles producing viscose or cuprammonium yarns of any denier, excluding from such total the number of spindles the production from which is equivalent to that required for filling rated orders, and for producing rayon yarn of the types specified in paragraph (d).

(2) An amount of fine acetate yarn equal to the production of 6% of the total number of his active spindles producing acetate yarns of any denier, excluding from such total the number of spindles the production from which is equivalent to that required for filling rated orders, and for producing rayon yarn of the types specified in paragraph (d).

The reserved domestic yarn thus set aside shall be selected in various denier sizes so as to yield an average denier equal to or less than the average denier of the fine rayon yarn set aside for silk replacement prior to April 1, 1942.

(f) *Disposition of reserved domestic yarn—(1) Specific allocations.* (1) Until October 31, 1944 the amount of reserved domestic yarn set aside by each producer pursuant to paragraph (e)

¹ Formerly Part 980, § 980.5.

shall be distributed in accordance with the provisions of this order as amended January 27, 1943.

(2) Beginning November 1, 1944, the amounts of reserved domestic yarn set aside by each producer pursuant to paragraph (e) shall be made available by him immediately and without further action by the War Production Board to fill orders of persons having a current monthly eligibility bearing the certification specified in paragraph (f) (4), and such yarn may be delivered only on such orders, except upon written authorization by the War Production Board.

(3) No producer shall deliver any reserved domestic yarn to any fabric converter or domestic manufacturer, and no fabric converter shall deliver any reserved domestic yarn to any domestic manufacturer, except upon orders bearing the certification specified in paragraph (f) (4), and in case such purchaser is a fabric converter unless he shall have also filed with the producer a copy of the order received by him from each commission weaver or knitter who has a current monthly eligibility, and by whom such yarn is to be woven or knit.

(4) Each person who has a current monthly eligibility, or to whom a current monthly eligibility is or has been assigned by the War Production Board, is required to place the following written certification on each order placed by him for reserved domestic yarn:

The undersigned hereby represents to the seller and to the War Production Board that he has a current monthly eligibility of _____ pounds of rayon

(filled in) _____ 1
yarn (under paragraph (c) (10) (i) of Order M-37-d) or (which was assigned to him by letter of the War Production Board, dated _____) 2

(filled in) _____
and that he is entitled to have this order filled out of reserved domestic yarn in accordance with Order M-37-d, as amended, with the terms of which the undersigned is familiar, and that the total quantity of reserved domestic yarn purchased from all sources for delivery during the same month in which the yarn hereby purchased will be delivered does not exceed the equivalent of his current monthly eligibility.

Name of Purchaser

Address

By _____
Signature and title of duly authorized officer.

Date.

(Each person who has a current monthly eligibility because he has a basic monthly poundage as defined in paragraph (c) (8) shall insert statement (1) in the certification.

Each person to whom an eligibility was or is assigned by letter of the War Production Board, or whose eligibility was or is at any time revised or determined by letter of the War Production Board, shall insert statement (2) in his certification, setting forth the date of the War Production Board letter.)

(5) The War Production Board will assign a current monthly eligibility to, or increase the current monthly eligibility of, persons who have been receiving allocations of reserved domestic yarn on Form GA-233 (formerly PD-112). The eligibility of each such person who previously had no current monthly eligibility will be established on the basis of the average monthly allocations made to him during the first quarter of 1944. The revised eligibility of each such person already having a current monthly eligibility will be established on the basis of the average monthly allocations made to him during the first quarter of 1944, plus his average monthly purchases of reserved domestic yarn on Form WPB-722 (formerly PD-113) during the same period.

(6) The War Production Board may on application filed by letter assign a current monthly eligibility on a quarterly basis or for a specified period to persons who have a current monthly eligibility and are suffering undue and unreasonable hardships by reason of their inability to procure rayon yarn. No application will be granted unless the applicant shows

(i) That he has procured all the yarn he is entitled to on his current monthly eligibility; and

(ii) That he is unable to procure yarn other than reserved domestic yarn formerly obtainable by him in quantities sufficient to maintain his operations at a rate equal to his average monthly rate during the second half of 1943.

(7) No person whose current monthly eligibility heretofore was, or hereafter is, transferred, revised, reduced, determined, or cancelled by the War Production Board (or Director General for Operations) shall, if his current monthly eligibility was or is wholly transferred or cancelled, order, purchase or accept delivery of any reserved domestic yarn, or, if his current monthly eligibility was or is determined, revised or reduced, order, purchase or accept delivery of any reserved domestic yarn in any month in excess of the current monthly eligibility last established for him by War Production Board letter.

NOTE: Paragraph (f) (2) (iii) redesignated (f) (8) and amended Sept. 7, 1944.

(f) (8) No producer or fabric converter shall make delivery of any such reserved domestic yarn to any person

which he knows or has reason to believe will result in the receipt by such person in that calendar month of an amount of reserved domestic yarn in excess of such recipient's equivalent of his current monthly eligibility. No person shall order, purchase, or accept from all sources for delivery in any one calendar month an amount of reserved domestic yarn in excess of the equivalent of his current monthly eligibility. However, any person whose current monthly eligibility amounts to less than one case may purchase and receive one case of reserved domestic yarn in any calendar month, provided he deducts the excess poundage from his purchases of reserved domestic yarn during the next two calendar months.

NOTE: Paragraph (f) (2) (iv) redesignated (f) (9) Sept. 7, 1944.

(f) (9) In making deliveries of such reserved domestic yarn pursuant to subparagraphs (1) and (2) hosiery manufacturers operating knitting machines of 51 gauge and finer producing full-fashioned hosiery, or machines of 360 needle and finer producing seamless hosiery, shall be given first preference in the 50 and 65 denier sizes, and those operating knitting machines of 45 gauge and finer, producing full-fashioned hosiery, or machines of 320 needle and finer, producing seamless hosiery, shall be given first preference in the 75 denier size, such preferences to be granted in the production of any one month on the basis of orders placed with the producer on or before the final date set by such producer for receiving orders to be filled out of such production for such month: *Provided, however,* That nothing in this subparagraph shall relieve the producers from reserving the proper proportions of such denier sizes pursuant to paragraph (e) above. Manufacturers claiming such preferences shall not use any reserved domestic yarn so obtained upon any machines other than those specified herein in granting such preferences.

(g) *Prohibitions against discriminatory action by producers.* In making sales or deliveries of any rayon yarn, no person shall make discriminatory cuts in amounts or quantities between former customers and new customers or between new customers, who meet such person's regularly established prices and terms, and, except as provided in paragraph (f) (9) no person shall discriminate between such former customers, new customers, and his own consumption of such rayon yarn in any capacity. In determining the regular eligibility for rayon yarn other than reserved domestic yarn of customers of any producer (i. e., the amount of the residual supply after providing for reserved domestic yarn which the producer will sell to such customer) in accordance with whatever method consistent with this paragraph is adopted

by the producer, amounts of reserved domestic yarn to which any customer may be entitled shall not be considered in computing such regular eligibility nor shall such regular eligibility be diminished by the amounts of such reserved domestic yarn.

(h) Prohibitions against sale of reserved domestic yarn in yarn form. No reserved domestic yarn shall be resold or exchanged in yarn form by any domestic manufacturer or fabric converter except upon the specific authorization of the War Production Board.

(i) Disposition of reserved yarn not delivered in any month. All reserved domestic yarn set aside pursuant to the provisions of this order shall be distributed in accordance with the provisions of this order, or held by the producer until specifically disposed of or released by the War Production Board.

(j) Changes of machinery. In the event that knitting machines, looms or similar fabricating machines which consumed the basic monthly poundage of the domestic manufacturer in the first half of 1941, are, or have been, moved from one location to another, scrapped, their operation discontinued, or their ownership or operation changed, the person or persons concerned shall immediately advise the War Production Board, which shall thereupon take any necessary action in connection therewith, including any appropriate revisions of the basic monthly poundage, and current monthly eligibility and the assignment of appropriate basic monthly poundages and current monthly eligibility to any new owners or operators thereof.

(k) Doubtful cases. Whenever there is reasonable doubt as to the eligibility of any person to receive reserved domestic yarn hereunder, the matter should be referred for determination to the War Production Board.

(l) Reports and records. (1) Each producer with whom Forms GA-233 (formerly PD-112) and WPB-722 (formerly PD-113) are filed in duplicate shall promptly forward to the War Production Board, Textile, Clothing and Leather Division, Washington, D. C., one duplicate of each such certificate endorsed as follows: "Supplied by our Order No. ----" filling in the number of such supply order, together with a copy of his letter, or other form, accepting the purchaser's order.

(2) Each producer shall file with the War Production Board monthly allocation reports on Form PD-103, monthly production reports on Form PD-104, and such other reports as may hereafter be required, giving information on the yarn produced, when so required, in terms of the attached table of designations. Each fabric converter and domestic manufacturer shall also file with the War Production Board such reports as may hereafter be required. Each person who has a current monthly eligibility shall report monthly to the War Production Board on Form WPB-3858 his receipts,

consumption and inventory of all rayon yarn.

(3) All persons operating under this order shall keep and preserve such certificates and records, including a complete file of invoices covering deliveries of rayon yarn, for not less than two years, as will clearly and adequately show their methods and rates of operation hereunder.

(m) Communications to the War Production Board. All reports, applications, forms or communications required under or referred to in this order, and all communications concerning this order, shall, unless otherwise directed, be addressed to War Production Board, Textile, Clothing and Leather Division, Washington, D. C., Ref: M-37-d.

(n) Appeals. Any appeal from the provisions of this order shall be made by filing a letter referring to the particular provisions appealed from and stating fully the grounds of the appeal.

(o) Violations. Any person who willfully violates any provision of this order, or who, in connection with this order, wilfully conceals a material fact or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priority control and may be deprived of priorities assistance.

(P.D. Reg. 1, as amended, 6 F.R. 6680; W.P.B. Reg. 1, 7 F.R. 561; E.O. 9024, 7 F.R. 329; E.O. 9040, 7 F.R. 527; E.O. 9125; 7 F.R. 2719; sec. 2 (a), Pub. Law 671, 76th Cong., as amended by Pub. Laws 89 and 507, 77th Cong.)

NOTE: The reporting requirements of this order have been approved by the Bureau of the Budget pursuant to the Federal Reports Act of 1942.

Issued this 7th day of September 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

TABLE OF DESIGNATIONS

Tenacity designation	Range covered (grams per denier)	Elongation designation	Range covered (percent)
13.....	1.39 and lower.....	19.....	19.5 and lower.....
15.....	1.49-1.73.....	20.....	19.6-22.9.....
17.....	1.69-1.79.....	21.....	19.9-20.9.....
19.....	1.89-1.99.....	22.....	21.0-22.9.....
21.....	2.09-2.19.....	23.....	23.0-24.9.....
23.....	2.29-2.39.....		
25.....	2.49-2.73.....		
27.....	2.69-2.79.....		
29.....	2.89-2.99.....		
31.....	3.09-3.19.....		
33.....	3.29-3.49.....		
35.....	3.49-3.69.....		
37.....	3.69-3.79.....		
39.....	3.89 and over.....		

In designating yarn in accordance with the above table, the tenacity designation (an odd number) should be given first and the elongation designation (an even number) should be given next. For example, a yarn of a tenacity of 2.45 grams per denier and with an elongation of 13.6% would be referred to in terms of the above tables as Type 25-14.

[F. R. Dec. 44-13750; Filed, Sept. 7, 1944; 11:16 a. m.]

Chapter XI—Office of Price Administration

PART 1378—COMMODITIES OF MILITARY SPECIFICATIONS FOR WAR PROCUREMENT AGENCIES

[MPR. 157, Incl. Amdts. 1-14]

SALES AND FABRICATION OF TEXTILES, APPAREL AND RELATED ARTICLES FOR MILITARY PURPOSES

This compilation of Maximum Price Regulation No. 157 includes Amendment 14, effective September 11, 1944. The text added by Amendment 14 is underscored.

In the judgment of the Price Administrator it is necessary and proper to establish maximum prices for sales and fabrication of textiles, apparel and related articles used for military purposes at levels which differ from the prices at which such commodities were delivered during March 1942. Such action is required in order to adjust the maximum prices established by the General Maximum Price Regulation¹ (a) to allow for certain increases in labor and material costs which were not reflected in the prices of these commodities being delivered that month, and (b) to allow for increases in all costs directly resulting from changes in specification requirements. The maximum prices established by this regulation are, in the judgment of the Administrator, generally fair and equitable. A statement of the considerations involved in the issuance of this regulation is issued simultaneously herewith and has been filed with the Division of the Federal Register.²

Therefore, under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942 and in accordance with Procedural Regulation No. 1³ issued by the Office of Price Administration, Maximum Price Regulation No. 157 is hereby issued.

AUTHORITY: §§ 1378.1 to 1378.12, inclusive, issued under 56 Stat. 23, 765; 57 Stat. 558; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871 and E.O. 9323, 8 F.R. 4631.

Sec.

1378.1 Sales and fabrication services covered by this Maximum Price Regulation No. 157.

1378.2 Prohibition against dealing in textiles, apparel and related articles at prices above the maximum.

1378.3 Maximum prices for sales or fabrication of textiles, apparel and related articles for military purposes.

1378.4 Sales of fabrications of textiles, apparel and related articles for military purposes temporarily exempted from price regulation.

1378.4a Exceptions.

1378.5 Less than maximum prices.

1378.6 Evason.

1378.6a Revoked.

1378.7 Enforcement.

1378.7a Licensing.

1378.8 Records and reports.

1378.8a Transfer of business or stock in trade.

¹ 7 F.R. 4273.

² 9 F.R. 1385, 5163, 6108, 10193.

³ Statements of Considerations are also issued simultaneously with amendments. Copies may be obtained from the Office of Price Administration.

⁴ Revised: 9 F.R. 10476.

Sec.

1378.9 Petitions for amendment.

1378.10 Definitions.

1378.11 Effective date.

1378.12 Effective dates of amendments.

Appendix A—Modification of maximum prices for certain commodities and transactions.

§ 1378.1 *Sales and fabrication services covered by this Maximum Price Regulation No. 157.* (a) This Maximum Price Regulation No. 157 shall apply, except as set forth in paragraph (b) of this section, and the General Maximum Price Regulation shall not apply, to sales or fabrication of textiles, apparel and related articles pursuant to contract with:

(1) Any war procurement agency of the United States government; or

(2) Any person who contracts to sell the purchased or fabricated commodity or a commodity processed therefrom to any war procurement agency of the United States government or to any contractor or subcontractor who physically incorporates such commodity or a commodity processed therefrom in an article being processed for any such war procurement agency: *Provided*, That this Maximum Price Regulation No. 157 shall not apply to any contract for the sale or fabrication of textiles, apparel or related articles unless, at the date of the delivery of goods or supply of fabrication service pursuant thereto, there is an existing contract with a war procurement agency or a subcontract with a prime contractor who has an existing contract with a war procurement agency, and such delivery or supply takes place with reference to the ultimate fulfillment of such existing contract or subcontract.

[Proviso added by Am. 5, 7 F.R. 6004, effective 8-6-42]

(b) The maximum prices established by this Maximum Price Regulation No. 157 shall not apply to any sale or fabrication service for which a maximum price is in effect, at the time of such sale or delivery, under the terms of any other maximum price regulation, schedule or order issued by the Office of Price Administration, except the General Maximum Price Regulation.

(c) (1) As used in this Maximum Price Regulation No. 157, the term "textiles, apparel and related articles" shall mean the following commodities when made in accordance with military specifications:

(i) Yarns, textiles and textile products, except surgical gauze, surgical dressings, medicated adhesive plaster, and related health supplies.

(ii) Leather, fur and products thereof;

(iii) Wearing apparel, including findings, and other individual, organizational, or ship's personnel equipment made in whole or in part of any of the materials listed in subdivisions (i) and (ii) of this subparagraph (1).

[Former subparagraph (iii) revoked, former (iv) redesignated (iii) and amended by Am. 8, 8 F.R. 7507, effective 6-17-43]

[Paragraph (c) amended by Am. 4, 7 F.R. 5716, effective 7-27-42 and as otherwise noted]

(2) If the contracting officer of any war procurement agency of the United States Government and a person who contracts to sell or supply to such agency any commodity or fabrication service, shall both certify to the Office of Price Administration that they are unable in good faith to determine whether such commodity or fabrication service falls within the term "textiles, apparel and related articles" as defined in subparagraph (1) of this paragraph (c), then such commodity shall be deemed to be included in such term and shall be subject to all of the provisions of this Maximum Price Regulation No. 157.

§ 1378.2 *Prohibition against dealing in textiles, apparel and related articles at prices above the maximum.* (a) On and after July 1, 1942, regardless of any contract, agreement, lease, or other obligation:

(1) No person shall sell or deliver any textiles, apparel or related articles or supply any fabrication service in any transaction subject to this Maximum Price Regulation No. 157, at a price in excess of the maximum prices established herein;

(2) No person in the course of trade or business shall buy or receive any textiles, apparel or related articles or fabrication service in any such transaction at a price in excess of the maximum prices established herein;

(3) No person shall offer, solicit, or attempt to do any of the foregoing. But any person may sell or agree to sell at a price which can be increased up to the maximum price in effect at the time of delivery or supply. However, if the maximum price at the time of delivery or supply is higher than the maximum price at the time of contract, that higher maximum price may be collected only for those commodities or services which, pursuant to the terms of the contract, are scheduled to be delivered or supplied on or after the date when the higher price became effective. Moreover, no person, except as provided in § 1378.2 (c), may deliver, supply, or agree to deliver or supply at prices to be adjusted upward in accordance with action taken by the Office of Price Administration after delivery or supply.

[Subparagraph (3) amended by Am. 10, 8 F.R. 11605, effective 12-7-43; Am. 12, 9 F.R. 1456, effective 2-5-44; and Am. 13, 9 F.R. 10493, effective 8-25-44]

(b) The provisions of paragraph (a) (2) of this section shall not be applicable to any war procurement agency or any contracting officer thereof, and any such contracting officer or any paying finance officer shall be relieved of any and every liability, civil or criminal, imposed by this Maximum Price Regulation No. 157, or by the Emergency Price Control Act of 1942.

(c) Any person who has entered into or proposes to enter into a contract with any war procurement agency of the United States Government, or a subcontract under such contract, who believes that a maximum price established by this regulation impedes or threatens to impede production of any textile, apparel

or related article which is essential to the war program, and which is or will be the subject of such contract or subcontract, may file an application for adjustment of the maximum price established by this regulation in accordance with Procedural Regulation No. 6^o issued by the Office of Price Administration. Upon the filing of an application for adjustment and pending the issuance of an order granting or denying such application, contracts or subcontracts may be entered into, or offered to be entered into, and deliveries may be made, at the price requested in such application or at a lower price subject to adjustment up to the price requested: *Provided*, That final settlement shall be made in accordance with the order, and, if required, refunds shall be made.

[Paragraph (c) added by Am. 2, 7 F.R. 4618, effective 7-1-42; amended by Am. 13, 9 F.R. 10193, effective 8-25-44]

§ 1378.3 *Maximum prices for sales or fabrication of textiles, apparel and related articles for military purposes.* The seller's maximum price for any sale or fabrication service covered by this Maximum Price Regulation No. 157 shall be determined as follows:

(a) In those cases in which the seller delivered the same article or supplied the same fabrication service in the period between April 1, 1941 and March 31, 1942, both inclusive:

The maximum price shall be the highest price at which delivery or supply thereof was made during said period, plus if any, the seller's increases in material and labor costs as defined herein.

[Paragraph (a) amended by Am. 5, 7 F.R. 6004, effective 8-6-42]

(1) The seller's increase in material cost shall be the difference between (i) the actual cost of material embodied in the article delivered pursuant to the highest-priced contract mentioned above and (ii) the highest cost which he would have incurred for such materials if purchased from his customary or an equivalent source of supply for delivery at any time during March 1942: *Provided*, That, in the case of products manufactured by the seller in whole or in part from raw jute fiber, the seller's increase in material cost for raw jute fiber shall be the difference between the cost specified in (i), above, and the cost which the seller would have incurred for such raw jute fiber if purchased from Defense Supplies Corporation on August 20, 1943.

[Proviso added by Am. 9, 8 F.R. 15609, effective 11-20-42]

(2) The seller's increase in labor cost shall be the difference between (i) his labor cost for the article or fabrication service computed on the basis of wage rates paid by the seller on the date of making the highest-priced contract mentioned above and (ii) such labor cost computed on the basis of wage rates paid by the seller on March 31, 1942, plus any increase subsequent thereto made pursuant to a collective bargaining contract or other wage agreement which

^o 9 F.R. 10628.

contract or agreement (a) was entered into on or before April 27, 1942, and (b) provides for an unconditional increase in wage rates of a fixed amount or per cent.

(3) The foregoing costs shall be determined in accordance with the customary accounting policy of the seller.

(b) In those cases in which the seller delivered an article or supplied a fabrication service in the period between April 1, 1941 and March 31, 1942, both inclusive, the same as the article or service to be priced except for differences due to changes in specifications, including those pertaining to delivery:

The maximum price shall be the price determined in paragraph (a) of this section adjusted up or down in an amount equal to actual increases or decreases, if any, in costs directly resulting from such changes in specifications.

[Paragraph (b) amended by Am. 5, 7 F.R. 6004, effective 8-8-42]

§ 1378.4 *Sales or fabrication of textiles, apparel and related articles for military purposes temporarily exempted from price regulation.* (a) In any case in which the seller certifies that such seller, during the period between April 1, 1941 and March 31, 1942, both inclusive, did not deliver the same article or supply the same fabrication service (or an article or fabrication service the same except for difference in specifications, including those pertaining to delivery), the sale of such article or the supply of such fabrication service by such seller shall not be subject to the provisions of this Maximum Price Regulation No. 157, or the General Maximum Price Regulation.

[Paragraph (a) amended by Am. 5, 7 F.R. 6004, effective 8-6-42]

(b) The certification by the seller, referred to in paragraph (a) of this section shall be effected as follows:

(1) If the sale is made to a war procurement agency, the seller shall furnish to such agency a written certificate, and furnish a copy thereof to the Office of Price Administration within 10 days after contracting to sell or supply each article or fabrication service.

(2) If the sale is made to any person other than a war procurement agency, the seller shall furnish to his purchaser a written certificate and furnish a copy to the Office of Price Administration within 10 days after contracting to sell or supply such article or fabrication service.

(c) Sales of textiles, apparel and related articles by a war procurement agency, shall not be subject to this Maximum Price Regulation No. 157 or to the General Maximum Price Regulation.

[Paragraph (c) added by Am. 1, 7 F.R. 4541 effective 6-16-42]

(d) This Maximum Price Regulation No. 157 and the General Maximum Price Regulation shall not apply to any sale, delivery or fabrication of field jackets pursuant to a contract with a war procurement agency or a contractor or subcontractor thereof, if such contract was entered into prior to July 27, 1942.

[Paragraph (d) added by Am. 4, 7 F.R. 5716, effective 7-27-42 and amended by Am. 6, 7 F.R. 6424, effective 8-19-42]

No. 180—3

§ 1378.4a *Exceptions.* (a) Maximum Price Regulation No. 157 shall not apply to sales or deliveries of any textiles, apparels, or related articles to any war procurement agency of the United States Government pursuant to emergency purchases made by such war procurement agency for immediate delivery: *Provided*, That the person making such emergency purchases on behalf of the war procurement agency of the United States Government files a report with the Office of Price Administration, Washington, D. C., within 5 days after a purchase is made, certifying that it was made in a situation in which it was imperative to secure the article immediately and in which it was impossible to secure, or unfair to require, immediate delivery at the applicable maximum price, and setting forth (1) the name and address of the seller, (2) date of purchase, (3) date of delivery, (4) description of article purchased, (5) quantity purchased, (6) price at which purchased, and (7) a brief statement of the facts giving rise to the emergency situation which necessitated the purchase at a price higher than the applicable maximum price.

[Above paragraph designated (a) and (b) added by Am. 5, 7 F.R. 6004, effective 8-8-42. § 1378.4a added by Am. 3, 7 F.R. 5189, effective 7-7-42]

(b) Maximum Price Regulation No. 157 shall not apply to sales or deliveries of any textiles, apparel or related article manufactured pursuant to a contract or subcontract with a war procurement agency which is certified to the Office of Price Administration by such war procurement agency as being a secret or confidential contract: *Provided*, That after the Office of Price Administration shall have received notice from such war procurement agency that such contract or subcontract is no longer deemed to be secret or confidential, this exception shall not apply to all subsequent sales and deliveries of the article.

§ 1378.5 *Less than maximum prices.* Lower prices than those established by this Maximum Price Regulation No. 157 may be charged, demanded, paid or offered.

§ 1378.6 *Evasion.* The price limitations set forth in this Maximum Price Regulation No. 157 shall not be evaded, whether by direct or indirect methods, in connection with an offer, solicitation, agreement, sale, delivery, purchase, or receipt of or relating to textiles, apparel, and related items, alone or in conjunction with any other commodity or by way of commission, service, transportation, or any other charge, or discount, premium, or other privilege, or by tying agreement or other trade understanding, or otherwise.

§ 1378.6a [Revoked.]

[§ 1378.6a added by Am. 7, 8 F.R. 3948, effective 4-1-43 and revoked by Am. 8, 8 F.R. 7507, effective 6-17-43]

§ 1378.7 *Enforcement.* Persons violating any provision of this Maximum Price Regulation No. 157 are subject to

the criminal penalties, civil enforcement actions, and suits for treble damages provided by the Emergency Price Control Act of 1942.

§ 1378.7a *Licensing.* The provisions of Licensing Order No. 1,² licensing all persons who make sales under price control, are applicable to all sellers subject to this regulation or schedule. A seller's license may be suspended for violations of the license or of one or more applicable price schedules or regulations. A person whose license is suspended may not, during the period of suspension, make any sale for which his license has been suspended.

[§ 1378.7a added by Supplementary Order 72, 8 F.R. 13244, effective 10-1-43]

§ 1378.8 *Records and reports.* (a) Every person making any sales or supplying any fabrication services subject to this Maximum Price Regulation No. 157 on and after June 4, 1942, shall keep for inspection by the Office of Price Administration for a period of not less than one year complete and accurate records of:

(1) Each such sale made or fabrication service supplied, showing the date thereof, the war procurement agency involved, the article sold or the nature of the service supplied, the quantity of goods sold or fabricated, and the price charged or received; and

(2) The highest price charged by such person during the period between April 1, 1941 and March 31, 1942 for delivery or supply for such article or service.

[Subparagraph (2) amended by Am. 5, 7 F.R. 6004, effective 8-6-42]

(b) Such person shall keep such records in addition to or in lieu of the records required by this section as the Office of Price Administration may from time to time require.

§ 1378.8a *Transfer of business or stock in trade.* If the business, assets or stock in trade of any business have been or shall be transferred on or after April 28, 1942, and the transferee shall carry on the business, or continue to deal in the same type of commodities or services, in an establishment separate from any other establishment previously owned or operated by him, the maximum prices of the transferee shall be the same as those to which his transferor would have been subject if no such transfer had taken place, and his obligations to keep, make available, prepare and file records shall be the same. The transferor shall either prepare and make available or turn over to the transferee all records of transactions prior to the transfer which are necessary to enable the transferee to comply with the record provisions of this regulation.

[§ 1378.8a added by Am. 14, effective 9-11-44]

§ 1378.9 *Petitions for amendment.* Any person seeking an amendment of any provision of this maximum price

² 8 F.R. 13240.

regulation may file a petition for amendment in accordance with the provisions of Revised Procedural Regulation No. 1.

[§ 1378.9 amended by Supplementary Order 26, 7 F.R. 8948, effective 11-4-42]

[Note: Supplementary Order No. 28 (7 F.R. 9619) provides for the filing of applications for adjustment or petitions for amendment based on a pending wage or salary increase requiring the approval of the National War Labor Board.]

§ 1378.10 *Definitions.* (a) When used in this Maximum Price Regulation No. 157, the term:

(1) "Person" indicates an individual, corporation, partnership, association, or other organized group of persons, legal successor or representative of any of the foregoing, and includes the United States, any agency thereof, any other government, or any of its political subdivisions, and any agency of any of the foregoing.

(2) "Labor cost" means the cost of labor which is properly chargeable to the article manufactured or the service supplied, determined pursuant to the seller's customary accounting policy, but shall not include executive salaries or profit.

(3) "Seller" means a person who makes a sale or supplies a fabrication service subject to this Maximum Price Regulation No. 157, and shall include any person controlling, controlled by, or under common control with such person.

(4) "Sale" means an offer to sell, a contract of sale, or a delivery pursuant to a contract of sale, but shall not include the sale of any sample.

(5) "Fabrication" and "fabrication service" mean the manufacture of an article from materials supplied in whole or substantial part by the person to whom such article, when fabricated, is supplied or delivered.

(6) "War procurement agency" includes the War Department, the Department of the Navy, the United States Maritime Commission, the Training Organization of the War Shipping Administration and the Lend-Lease Section in the Procurement Division of the Treasury Department of the United States, or any agency of any of the foregoing, and shall be deemed to include stores operated as army canteens, post exchanges or ships' service activities.

[Subparagraph (6) amended by Am. 1, 7 F.R. 4541, effective 6-16-42 and Am. 12, 9 F.R. 1456, effective 2-5-44]

(7) "Field jackets" means military field jackets which meet Quartermaster Corps Tentative Specification PQD No. 20 (B) March 17, 1942, superseding PQD No. 20 (A) May 6, 1941.

[Subparagraph (7) added by Am. 4, 7 F.R. 5716, effective 7-27-42]

(b) Unless the context otherwise requires, the definitions set forth in section 302 of the Emergency Price Control Act of 1942 shall apply to other terms used herein.

§ 1378.11 *Effective date.* This Maximum Price Regulation No. 157 (§§ 1378.1 to 1378.11, inclusive) shall become effective July 1, 1942. [MPR 157 originally issued June 3, 1942]

§ 1378.12 *Effective dates of amendments.* [Effective dates of amendments are shown in notes following parts affected]

APPENDIX A—MODIFICATION OF MAXIMUM PRICES FOR CERTAIN COMMODITIES AND TRANSACTIONS

In the event that the Office of Price Administration fixes a maximum price for 3.90 yard sanforized fine yarn shirting chambray in excess of 16 cents per yard, gross, then in the case of certain deliveries of shirts made from such chambray, the maximum price shall be the maximum price fixed by § 1378.3 plus an adjustment for the increased cost of chambray. The adjusted maximum price shall be applicable only on deliveries to the Department of the Navy or to the Training Organization of the War Shipping Administration during the period between December 11, 1943 and June 30, 1944, inclusive.

The adjustment per dozen for the increased cost of the chambray shall be an amount equal to the number of yards of chambray required to produce a dozen of the shirts multiplied by the difference between the net cost per yard of the chambray on the 16 cents per yard basis and the net cost per yard of the chambray at the new and higher maximum price.

[Appendix A added by Am. 11, 8 F.R. 17374, effective 12-24-43 and amended by Am. 12, 9 F.R. 1456, effective 2-5-44]

NOTE: All reporting and record-keeping requirements of this regulation have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Issued this 6th day of September 1944.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 44-13716; Filed, Sept. 6, 1944; 4:28 p. m.]

PART 1388—DEFENSE-RENTAL AREAS RENT REGULATIONS

NOTE: A supplementary statement to the rent regulations pertaining to changes in established rental practices was filed with the Division of the Federal Register, September 6, 1944, 4:28 p. m. as F.R. Doc. N.P. 44-10786.

PART 1301—MACHINE TOOLS [MPR 67,¹ Amdt. 1] NEW MACHINE TOOLS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Section 4 (d) (1) (i) to Maximum Price Regulation 67 is amended to read as follows:

(i) *Maximum price.* Where there is a comparable machine tool produced by the

*Copies may be obtained from the Office of Price Administration.
¹9 F.R. 7003.

same manufacturer, the maximum manufacturer's price for a machine tool covered by this paragraph (d) shall be the maximum price established by this regulation for the most nearly comparable machine tool produced by the same manufacturer, adjusted to reflect increases or decreases in current manufacturing costs due to structural differences. If the manufacturer intends to distribute the machine tool through dealers, he shall add to this increase or decrease in factory cost the amount of the resale discount allocable to such change in factory cost. For example: Assuming a change in factory cost of \$225, and a resale discount of 10%, the amount of the resale discount allocable to the change in cost is \$25, which is added. The change in list price will be \$250 which, upon sale through a distributor at the 10% discount, will return to the manufacturer \$225, or the factory cost of the change.

This amendment shall become effective September 12, 1944.

Issued this 7th day of September 1944.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 44-13776; Filed, Sept. 7, 1944; 11:58 a. m.]

PART 1315—RUBBER AND PRODUCTS AND MATERIALS OF WHICH RUBBER IS A COMPONENT

[RO 1A¹ Amdt. 84]

TIRES, TUBES, RECAPPING AND CAMELBACH

A rationale for this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.*

Ration Order No. 1A is amended in the following respects:

1. Section 1315.305 (c) is amended to read as follows:

(c) No board other than an Emergency Truck Tire Board shall issue a certificate for a truck tire with a cross-section size 8.25 or larger, unless it has been instructed to do so by an Emergency Truck Tire Board or a District Director. A District Director may act only when a decision as to the issuance of a certificate must be reached before an Emergency Truck Tire Board can be convened.

2. Section 1315.506 (a) (1) (i) and (ii) are amended to read as follows:

(i) An applicant may be granted a certificate only for a tractor-implement or a Grade III tire for such a vehicle, except that, when the vehicle cannot be operated with either type of tire, the applicant may be granted a certificate for a used truck-type tire.

(ii) In any area where recapping facilities are unavailable or inadequate, an applicant may be granted a certificate for a small tractor-implement tire or a Grade III tire for such a vehicle,

¹7 F.R. 9160, 9392, 9724.

even though the tire to be replaced is recappable; and if the vehicle cannot be operated with either type of tire, the applicant may be granted a certificate for a used truck-type tire.

This amendment shall become effective September 11, 1944.

(Pub. Law 671, 76th Cong., as amended by Pub. Laws 89, 421 and 507, 77th Cong.; E.O. 9125, 7 F.R. 2719, issued April 7, 1942, WPB Dir. No. 1, 7 F.R. 562, Supp. Dir. No. 1Q, 7 F.R. 9121)

Issued this 7th day of September 1944.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 44-13780; Filed, Sept. 7, 1944;
11:56 a. m.]

PART 1315—RUBBER AND PRODUCTS AND MATERIALS OF WHICH RUBBER IS A COMPONENT

[Rev. RO 1C,¹ Amdt. 1]

TIRE RATIONING REGULATIONS FOR THE VIRGIN ISLANDS

A rationale accompanying this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Revised Ration Order 1C is amended in the following respects:

1. Section 4.4 is amended to read as follows:

Sec. 4.4 *Eligibility—List C.* After all List A and List B applicants have been satisfied, but not before the 25th day of each month, a certificate authorizing the purchase or acceptance of delivery of new or used tires or new or used tubes may be granted, but only to the extent provided in section 4.1 (General proof of need) and otherwise provided in this order, to equip any vehicle, including apimal drawn vehicles, not included in sections 4.2 (List A) and 4.3 (List B).

2. Section 5.10 (a) is amended to read as follows:

(a) *Use of certificate.* A certificate properly executed and issued may be used by the person to whom it was issued within the time and for the purpose specified thereon. After the expiration date thereon, the certificate shall be void if in the applicant's hand (but not if in the dealer's hand) and the applicant shall surrender it to the issuing Board.

3. Section 5.11 (c) is amended to read as follows:

(c) *Delivery pursuant to certificate.* If the foregoing requirements have been fulfilled, the dealer to whom the certificate has been surrendered, shall immediately deliver to the person indicated thereon, or to his agent, no more than the exact number, type and wheel or rim size of tires or tubes set forth on the cer-

tificates; except as otherwise provided for in section 6.3 (b).

This amendment shall become effective September 7, 1944.

Issued this 7th day of September 1944.

JACOB A. ROBLES,
Territorial Director,
Virgin Islands.

Approved:

GERALD A. BARRETT,
Acting Regional Administrator.

[F. R. Doc. 44-13777; Filed, Sept. 7, 1944;
11:54 a. m.]

PART 1340—FUEL

[MPR 120, Corr. to Amdt. 116]

BITUMINOUS COAL DELIVERED FROM MINE OR PREPARATION PLANT

Amendment No. 116 to Maximum Price Regulation No. 120 is corrected in the following respects:

1. In § 1340.221 (b) (1) in the column headed "Mine index numbers" of the table entitled "Prices and Size Group Numbers", No. 1216 is deleted and No. 1296 is inserted in lieu thereof.

2. In the same table in the column headed "Washed chestnut and egg", the word "egg" is deleted and the word "pea" is inserted in lieu thereof.

3. In § 1340.221 (b) (6) the numeral (6) is deleted and the numeral (5) is inserted in lieu thereof.

This correction to Amendment No. 116 to Maximum Price Regulation No. 120 shall be effective as of August 22, 1944.

Issued this 7th day of September 1944.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 44-13771; Filed, Sept. 7, 1944;
11:58 a. m.]

PART 1340—FUEL

[MPR 120,¹ Amdt. 118]

BITUMINOUS COAL DELIVERED FROM MINE OR PREPARATION PLANT

A statement of considerations involved in the issuance of this amendment issued simultaneously herewith has been filed with the Division of the Federal Register.*

Maximum Price Regulation No. 120 is amended in the following respects:

1. In § 1340.228 (b) subparagraphs (3), (4) and (5) are redesignated (4), (5) and (6), respectively, and in the last paragraph of redesignated subparagraph (5) the numeral (4) is deleted and the numeral (5) is inserted in lieu thereof.

2. A new subparagraph (3) in said § 1340.228 (b) is inserted to read as follows:

¹9 F.R. 5042, 5375, 5587, 5826, 5915, 6433, 6433, 6451, 7261, 7574, 7602, 7602, 8047, 8913, 8052, 8279, 9250, 9281, 9512, 9823, 10047, 10023, 10194, 10493, 10497.

(3) *Maximum prices in cents per net ton for smithing coal.* The maximum prices per net ton for smithing coal from all mines, in all size groups, and by all methods of transportation shall not exceed 605 cents.

This amendment to Maximum Price Regulation No. 120 shall be effective as of July 31, 1944.

Issued this 7th day of September 1944.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 44-13767; Filed, Sept. 7, 1944;
11:53 a. m.]

PART 1340—FUEL

[MPR 120,¹ Amdt. 119]

BITUMINOUS COAL DELIVERED FROM MINE OR PREPARATION PLANT

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Maximum Price Regulation No. 120 is amended in the following respects:

1. In § 1340.210 (a) (10) in the first paragraph the clause beginning with the word "except" is amended to read as follows "except as is otherwise provided in subdivisions (i), (ii) and (iii) below."

2. In § 1340.210 (a) (10) in the second paragraph the second sentence is amended to read as follows:

Provision is made in subdivisions (i), (ii) and (iii) below for the obtaining of such permission; subdivision (i) states how and by what persons such permission may be obtained with regard to shipments other than those by lake and tidewater, subdivision (ii) states the same generally with regard to lake and tidewater shipments and subdivision (iii) specifies the service charges that may be made on sales for the account of the Office of Foreign Economic Administration for Lend-Lease purposes.

3. In § 1340.210 (a) (10) a new subdivision (III) is added to read as follows:

(III) On sales to a procurement agency of the United States for the account of the Office of Foreign Economic Administration for purposes of Lend-Lease there may be added to any price established under this regulation the sum of five cents per net ton. Furthermore, on f. o. b. vessel transactions in the event the seller pays the inland transportation charges to the port of exit and assumes railroad demurrage charges he may add an additional 15 cents per net ton to the price established under this regulation.

This amendment shall become effective as of August 8, 1944.

Issued this 7th day of September 1944.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 44-13772; Filed, Sept. 7, 1944;
11:57 a. m.]

¹9 F.R. 5042, 5375, 5587.

*Copies may be obtained from the Office of Price Administration.

¹9 F.R. 5156.

PART 1340—FUEL

[MPR 189,¹ Amdt. 25]BITUMINOUS COAL SOLD FOR DIRECT USE AS
BUNKER FUEL

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Maximum Price Regulation No. 189 is amended in the following respects:

1. Section 1340.313 (f) (1) is amended to read as follows:

(1) *This subparagraph sets forth a table of maximum prices for ex-lighter or ex-barge deliveries of bunker fuel to cargo or passenger vessels (except excursion steamers bunkering through piers at loading piers).* (i) Maximum prices in the table are in cents per gross ton and are f. a. s. (free alongside) the vessel to be bunkered.

The maximum prices per gross ton are:

Grade	A	B	C
Foreign vessels	740	730	720
Domestic vessels	750	740	730

(ii) If the coal is transported by steam lighter alongside the vessel to be bunkered, the supplier shall reduce the above prices by at least 29 cents if the coal is delivered from a lower pier, or by at least 24 cents if the coal is delivered from an upper pier. To such reduced price, the supplier shall add the steam lighterage charge to obtain the applicable f. a. s. maximum price, or the supplier may sell the coal at a maximum f. o. b. steam lighter price not in excess of such reduced price.

(iii) *Permissible additions to f. a. s. prices.* (a) In general the supplier may add to the applicable f. a. s. price certain costs incurred before placing the coal alongside of the vessel. Such costs include detention of men and equipment, lighterage charges for hauling and towing less than the lighter's minimum quantity, charges for special non-flotilla towing incurred through no fault of the supplier, and lighterage charges for lightering outside the "free harbor limits."

(b) The supplier may also add to the applicable maximum f. a. s. prices all costs incurred in placing the coal aboard the vessel. Such costs include stevedoring, overtime, detention of men and equipment, running lines, bunkering in stream, etc., as well as workmen's compensation and social security taxes on the first three items.

(c) When a certain tonnage ordered is rejected by the vessel for reasons other than that the quality of coal delivered is not the same as ordered or for other fault of the supplier, the supplier may charge the vessel, in addition to the maximum price for the coals placed aboard the vessel; towing charges incurred for transporting the rejected coals to the

vessel and back to the supplier's loading piers.

(d) The supplier may make no additions to the applicable maximum f. a. s. price for administrative or selling expenses, costs of coal or transportation, except as provided in this paragraph (f).

2. In § 1340.313 (f) (2), the following is added:

If a supplier delivers tugboat bunker fuel from bins or pockets containing a mixture of grade A, B, and C coals, an application may be filed with the New York Regional Office for the establishment of a maximum price for such mixed coals to be effective during the ensuing three months or until a new price is established. This maximum price shall be the weighted average of the maximum prices of the coals entering the mixture and sold for tugboat bunker fuel during the previous three months. Upon the 10th of the fourth month following the filing of an original application, and every fourth month thereafter the supplier shall file with the New York Regional Office a list showing the origin of all coals entering his bins during the preceding three months, setting out the name of the producer, of the mine, the mine index number, size of the coal, the f. o. b. mine price, the freight rate paid on each car, the total tonnage of all coals sold for tugboat bunker fuel during the preceding three months, the total tonnages of unmixed coals of A, B, or C grade sold for tugboat bunker fuel during the preceding three months, and the total tonnage of coals mixed in the bins sold for tugboat bunker fuel during the preceding three months with a statement of the tonnage of each of the various grades entering the mixture.

3. In § 1340.313 (f) (3), the first paragraph is amended to read as follows:

The maximum prices in cents per gross ton for t. i. b., (trimmed in bunker) deliveries of bunker fuel made directly to cargo and passenger vessels, from the St. George Coal Piers, Staten Island, New York, are:

Grade	A	B	C
Foreign vessels	770	760	750
Domestic vessels	780	770	760

The maximum prices for tugboat bunker fuel deliveries from the St. George Coal Piers are those set out in subparagraph (2) of this paragraph (f).

4. In § 1340.313 (f) (5) a new subparagraph (vii) is added to read as follows:

(vii) "Non-flotilla towing" refers to movement of coal by tows outside the regular flotilla movement.

5. Section 1340.313 (f) (7) is redesignated § 1340.313 (f) (8) and a new § 1340.313 (f) (7) is inserted to read as follows:

(7) All invoices for bunker fuel sold in New York harbor shall list the f. o. b., f. a. s., or t. i. b., sales price of the delivered coal and itemize all additional charges made in accordance with this paragraph (f). Where a special price

for a mixture of different grades of tugboat fuel has been authorized by the New York Regional Office, the invoice covering sales of a mixture of different grades of tugboat bunker fuel shall state that the coal is a mixture of specified grades.

This amendment shall become effective September 7, 1944.

Issued this 7th day of September 1944.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 44-13766; Filed, Sept. 7, 1944;
11:59 a. m.]

PART 1341—CANNED AND PRESERVED FOODS

[MPR 475,¹ Amdt. 5]

DRIED FRUITS, 1943 AND LATER CROPS

A statement of the considerations involved in the issuance of this amendment has been issued and filed with the Division of the Federal Register.*

Maximum Price Regulation 475 is amended in the following respects:

1. In the first sentence of section 2 (e) the word "packer" is substituted for the word "processor."

2. Section 2 (f) is amended to read as follows:

(f) All maximum prices, except for government sales and sales described in paragraph (j) of this section, include brokerage. The packer shall maintain his customary cash and quantity discounts to different classes of purchasers.

3. Section 2 (j) is added to read as follows:

(j) For dried prunes and raisins of the 1943 crop (other than Three Crown London Layer Muscats and Zante Currants), the base price to be used by the packer in determining his maximum export prices under Second Revised Maximum Export Price Regulation² shall be the maximum prices respectively set forth in paragraphs (a) (4) (i) and (a) (5) (i) of this section for sales to government procurement agencies, in each case, plus an amount, based on those prices, equal to the discount customarily allowed in cash sales and the selling expense customarily included in prices in civilian sales, but not in excess of 5% for both selling expense and cash discounts. The provisions of this paragraph do not apply to sales to government procurement agencies of the United States.

This amendment shall become effective September 12, 1944.

Issued this 7th day of September 1944.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 44-13773; Filed, Sept. 7, 1944;
11:57 a. m.]

¹ 8 F.R. 13707, 14215, 16687; 9 F.R. 809, 7109, 7503.

² 8 F.R. 4132, 5987, 7662, 9098, 15193; 9 F.R. 1036, 5435, 5923, 7201, 9834.

* Copies may be obtained from the Office of Price Administration.

¹ 8 F.R. 15317, 16520; 9 F.R. 2692, 5216.

PART 1364—FRESH, CURED, AND CANNED MEAT AND FISH PRODUCTS

[MPR 364, Incl. Amdts. 1-20]

FROZEN FISH AND SEAFOOD

This compilation of Maximum Price Regulation 364 includes Amendment 20, effective September 11, 1944. The text amended by Amendment 11 is underscored. Redesignations and the amendments to the table are indicated by notes.

In the judgment of the Price Administrator, it is necessary in order to effectuate the purposes of the Emergency Price Control Act of 1942, as amended, and Executive Order No. 9250, that maximum prices be established for the sale by processors and wholesalers of frozen fish and seafood.

So far as practicable, the Price Administrator has consulted and advised with representative members of the industry which will be affected by the regulation. In the judgment of the Price Administrator, the prices established are generally fair and equitable and will effectuate the purposes of the act. The prices established are not below the average price of frozen fish and seafood in the year 1941.

Insofar as this regulation uses specifications and standards which were not, prior to such use, in general use in the trade or industry affected, or insofar as their use was not lawfully required by another Government agency, the Administrator has determined, with respect to such standardization, that no practicable alternative exists for securing effective price control with respect to the commodities subject to this regulation.

[Preamble amended by Supplementary Order 68, 8 F.R. 12563, effective 9-11-43]

A statement of considerations involved in the issuance of the regulation has been issued herewith and filed with the Division of the Federal Register.²

§ 1364.1151 *Maximum prices for frozen fish and seafood.* Under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, and Executive Order No. 9250, Maximum Price Regulation No. 364 (Frozen Fish and Seafood), which is annexed hereto and made a part hereof, is hereby issued.

AUTHORITY: § 1364.1151 issued under 56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871 and E.O. 9328, 8 F.R. 4681.

MAXIMUM PRICE REGULATION 364—FROZEN FISH AND SEAFOOD

ARTICLE I—PURPOSE AND SCOPE OF REGULATION

Sec.

- 1 What this regulation does.
- 2 How processors' maximum prices are fixed.
- 3 How wholesalers' maximum prices are fixed.
- 4 Allowance for transportation.
- 5 Where this regulation applies.

¹ 8 F.R. 4640.

² Statements of considerations are also issued simultaneously with amendments. Copies may be obtained from the Office of Price Administration.

ARTICLE II—RECORD KEEPING AND ENFORCEMENT

Sec.

- 6 Records and reports.
- 7 Indirect price increases.
- 8 Licensing.

ARTICLE III—MISCELLANEOUS PROVISIONS

- 9 Petition for amendment.
- 10 Adjustable pricing.
- 11 Definitions.

ARTICLE IV—BASE PRICES AND PACKAGE DIFFERENTIALS

- 12 Table of package differentials.
- 13 Table of base prices for frozen fish and seafood.

ARTICLE I—PURPOSE AND SCOPE OF REGULATION

SECTION 1. *What this regulation does—*

(a) *Sales covered.* This regulation fixes the maximum prices at which processors and wholesalers may sell frozen fish and seafood. These maximum prices are fixed according to species, grade, style of processing and size, as listed in section 13. The General Maximum Price Regulation applies to sales of frozen fish and seafood of any species or style of processing not listed in section 13. The provisions of this regulation do not apply to any sales at retail. A sale at retail is a sale to an ultimate consumer other than an industrial or commercial user.

The maximum price at which a person may export frozen fish and seafood covered by this regulation shall be determined in accordance with the provisions of the Second Revised Maximum Export Price Regulation and amendments.

(b) *Prohibitions.* On and after April 13, 1943, the effective date of this regulation, no processor or wholesaler may sell or deliver, and no person in the course of trade or business may buy or receive from any processor or wholesaler, any frozen fish or seafood listed in section 13 at prices higher than those established by this regulation; and no person shall agree, offer, solicit or attempt to do any of the foregoing. However, prices lower than those established by this regulation may be charged and paid.

[Section 1 amended by Am. 20, effective 9-11-44]

SEC. 2. *How processors' maximum prices are fixed—*(a) *General rule.* The processor's maximum price for sales of frozen fish or seafood, except as otherwise provided in paragraphs (b), (c), (d) and (e) of this section, is the applicable listed base price in section 13, with any appropriate adjustment for kind of package as provided in section 12, plus any transportation cost allowable under section 4. This is the maximum price f. o. b. shipping point nearest freezer or other warehouse.

(b) *Branch warehouse sales.* Where the processor receives frozen fish or seafood in carload lots at a warehouse re-

mote from the original freezer and sells and delivers such frozen fish or seafood in less-than-carload lots from the stock of such warehouse, his maximum price f. o. b. shipping point nearest warehouse for such sales to wholesalers, government agencies, retailer-owned cooperatives or chain store warehouses is the applicable listed base price in section 13, with any appropriate adjustment for kind of package as provided in section 12, plus any transportation cost allowable under section 4, plus a mark-up of 12 percent applied to the sum of the foregoing.

However the price established in paragraph (b) may be charged by such processor only if he has two or more full time employees stationed in the city where such warehouse is located, and such employees are engaged in selling frozen fish or seafood and performing services solely for such processor. Furthermore, the price established in paragraph (b) applies only to sales of those species of frozen fish or seafood which such processor, during the greater portion of the year preceding April 13, 1943, received at such warehouse for the most part in carload lots and sold and delivered from such warehouse for the most part in less-than-carload lots.

(c) *Cash and carry sales to retailers and purveyors of meals.* The processor's maximum price for sales of frozen fish and seafood ex freezer, platform or other warehouse to individual retailers or purveyors of meals is the applicable listed base price in section 13, with any appropriate adjustment for kind of package as provided in section 12, plus any transportation cost allowable under section 4 (a) (1), plus a mark-up of 15 percent applied to the sum of the foregoing, plus any transportation cost allowable under section 4 (a) (2).

(d) *Service and delivery sales to retailers and purveyors of meals.* The processor's maximum price for sales of frozen fish and seafood to individual retailers or purveyors of meals, where the processor delivers such fish or seafood in his own motor truck or wagon or in a motor truck or wagon used solely for his own deliveries from his established place of doing business to the individual retail store or to the place of doing business of the purveyor of meals, is the applicable listed base price in section 13, with any appropriate adjustment for kind of package as provided in section 12, plus any transportation cost allowable under section 4 (a) (1), plus a mark-up of 25 percent applied to the sum of the foregoing, plus any transportation cost allowable under section 4 (a) (2).

(e) *Special provisions applicable to processors' sales of frozen halibut.* The processor in determining his maximum price for frozen halibut under the provisions of paragraph (a), (b), (c) or (d)

of this section 2 shall use as the base price plus any transportation allowance the lowest amount determined by the application of the following three: (1) The appropriate base price listed in section 13 for frozen halibut which was originally landed fresh on the Pacific Coast of the Continental United States plus the rail rate for frozen fish for the type of shipment used from Seattle, Washington, to the processor's distribution point; (2) the appropriate base price listed in section 13 for frozen halibut which was originally landed fresh on the Pacific Coast of Canada plus the rail rate for frozen fish for the type of shipment used from Prince Rupert, British Columbia, to the processor's distribution point or (3) the appropriate base price listed in section 13 with respect to the point of landing plus the transportation allowance provided in section 4.

[Sec. 2 amended by Am. 1, 8 F.R. 5566 effective 4-26-43; Am. 16, 9 F.R. 4182, effective 4-22-44, except that with respect to sales made by sellers to buyers, both located west of the Mississippi River effective 5-11-44; Am. 18, 9 F.R. 5163, effective 5-20-44; Am. 19, 9 F.R. 7420, effective 7-1-44 and Am. 20, effective 9-11-44]

[NOTE: Supplementary Order No. 31 (7 F.R. 9894; 8 F.R. 1312, 3702) provides that: "Notwithstanding the provisions of any price regulation, the tax on transportation of all property (excepting coal) imposed by section 620 of the Revenue Act of 1942 shall, for purposes of determining the applicable maximum price of any commodity or service, be treated as though it were an increase of 3% in the amount charged by every person engaged in the business of transporting property for hire. It shall not be treated, under any provision of any price regulation or any interpretation thereof, as a tax for which a charge may be made in addition to the maximum price."]

[NOTE: Revised Supplementary Order No. 34 (8 F.R. 12404) permits, under certain conditions, the addition of extra packing expenses to procurement agencies of the United States.]

Sec. 3. How wholesalers' maximum prices are fixed—(a) General instructions. Each wholesaler's maximum price for the kind of frozen fish or seafood listed in section 13 is found by multiplying his "net cost", as defined in the following paragraph (b); by the appropriate percentage mark-up figure, set out in the following paragraphs (c) and (d), adding the result to the net cost, and adding thereto the allowance in section 4 (b) (2) for transportation between warehouses of the same wholesaler, when such transportation is involved.

[Paragraph (a) amended by Am. 19, 9 F.R. 7420, effective 7-1-44 and Am. 20, effective 9-11-44]

(b) *Net cost.* (1) Except as otherwise provided in subparagraphs (2) and (3) of this paragraph the wholesaler's "net cost" is the amount he paid for the particular item of frozen fish or seafood delivered at his established place of doing business, plus or minus any appropriate package differentials listed in section 12,

less all discounts allowed him except the discount for prompt payment, and excluding all charges for local trucking, hauling and handling.

When a wholesaler buys frozen fish or seafood in a style of processing for which a base price is listed in section 13 and further processes it in a style of processing for which a different price is listed, he may add to his net cost the difference between the two base prices.

(2) The wholesaler's "net cost" must not exceed the sum of the following: (i) the applicable listed base price in section 13, plus or minus (ii) any appropriate package differentials listed in section 13 added or subtracted by previous handlers of the fish or seafood, plus (iii) allowable transportation costs added by previous handlers of the fish or seafood, plus (iv) the appropriate mark-up, if any, allowed his supplier, plus or minus (v) any package differentials listed in section 13 for repackaging, if any, by the wholesaler, plus (vi) allowable transportation costs for delivery of the frozen fish or seafood to the wholesaler's established place of doing business, from his supplier's place of business, exclusive of local trucking, hauling and handling charges.

(3) *Net cost for sales of halibut.* The wholesaler, in determining his "net cost" for sales of frozen halibut in accordance with the provisions of section 3 (b) (1) and (2), shall use as the base price plus any transportation allowance permitted him or his supplier the lowest amount determined by the application of the following three: (1) The appropriate base price listed in section 13 for frozen halibut which was originally landed fresh on the Pacific Coast of the Continental United States plus the rail rate for frozen fish for the type of shipment used from Seattle, Washington, to his established place of business; (2) the appropriate base price listed in section 13 for halibut which was originally landed fresh on the Pacific Coast of Canada plus the rail rate for frozen fish for the type of shipment used from Prince Rupert, British Columbia, to his established place of business; (3) the appropriate base price listed in section 13 with respect to the point of landing plus the transportation allowance permitted him or his supplier in section 4.

[Paragraph (b) amended by Am. 9, 8 F.R. 16998, effective 12-17-43; Am. 16, 9 F.R. 4182, effective 4-22-44, except that with respect to sales made by sellers to buyers, both located west of the Mississippi River, effective 5-11-44; Am. 18, 9 F.R. 5163, effective 5-20-44; Am. 19, 9 F.R. 7420, effective 7-1-44; and Am. 20, effective 9-11-44]

(c) *Wholesaler's mark-up for different classes of sales.* Mark-up is the percentage over net cost set forth herein after for the type of sale involved. To obtain the selling price, multiply the net cost by the percentage mark-up figure; the result added to the net cost is the selling price. The mark-up which applies in any particular sale depends on

the class in which the buyer and seller fall and the kind of service performed in the particular sale. The classes, types of service, and mark-ups are set forth in the following paragraph (d).

No wholesaler who purchases frozen fish or seafood from another wholesaler or from a processor whose sales are governed by section 2 (b) may sell such frozen fish and seafood to other wholesalers at a price higher than his supplier's maximum price plus transportation cost allowable under section 4 (b).

In no event shall the price charged for a sale to an individual retailer or purveyor of meals include more than one mark-up of either 7 percent or 12 percent, as the case may be (regardless of whether the mark-up is taken pursuant to this section or section 2), and one retailer-owned cooperative or cash and carry or service and delivery wholesaler mark-up.

[Paragraph (c) amended by Am. 1, 8 F.R. 5566, effective 4-26-43; Am. 10, 9 F.R. 183, effective 1-8-44; Am. 19, 9 F.R. 7420, effective 7-1-44; and Am. 20, effective 9-11-44]

(d) *Classes of sales at wholesale for the purpose of this regulation.* Depending upon the type sale to be made, a wholesaler will fall within one of the following classes. After the proper class is determined, the wholesaler will apply the mark-up provided for that class of sale:

(1) *Primary wholesalers.* Primary wholesalers with respect to any species of fish or seafood listed in the table of base prices of section 13 are wholesalers who buy frozen fish or seafood from processors in carload lots and distribute it for resale to other wholesalers, government agencies, retailer-owned cooperatives or chain store warehouses in less-than-carload lots, and who, during the greater part of the year preceding April 13, 1943, bought the greater portion of the frozen fish or seafood they sold in carload lots and distributed the greater portion of such fish or seafood in less-than-carload lots. In the sale of frozen fish or seafood which has been unloaded, stored and warehoused in the regular course of his business, the primary wholesaler's mark-up is 12 percent. In the case of sales of fish or seafood which has not been stored and warehoused, the primary wholesaler's mark-up is 7 percent. In the case of sales involving delivery from the processor's cold storage warehouse to the primary wholesaler's customer, there is no mark-up. Sales to wholesalers, government agencies, retailer-owned cooperatives, or chain store warehouses by wholesalers other than those who qualify as primary wholesalers as defined in this section shall be at prices no higher than their supplier's ceiling prices plus transportation costs allowable under section 4 (b), except for such less-than-carload lot sales to government agencies to which subparagraphs (3) and (4) of section 3 (d) are applicable.

[Subparagraph (1) amended by Am. 9, 8 F.R. 16998, effective 12-17-43; Am. 10, 9 F.R. 183, effective 1-8-44; Am. 11, 9 F.R. 946, effective 1-24-44; Am. 16, 9 F.R. 4182, effective 4-22-44, except that with respect to sales made by sellers to buyers, both located west of the Mississippi River, effective 5-11-44; Am. 19, 9 F.R. 7420, effective 7-1-44; and Am. 20, effective 9-11-44]

(2) Retailer-owned cooperative wholesalers. This class includes wholesalers which are either non-profit organizations or corporations of which 51% or more of the stock is owned by its retailer customers and which generally sell and deliver from a cold storage warehouse to affiliated retail stores. The mark-up for this class of wholesaler is 10% to affiliated retail stores.

(3) Cash and carry sales. Cash and carry sales are sales of frozen fish or seafood to individual retailers and purveyors of meals by wholesalers and whose sales are made ex freezer or platform. The mark-up for this class of sale is 15 percent.

[Subparagraph (3) amended by Am. 19, 9 F.R. 7420, effective 7-1-44; and Am. 20, effective 9-11-44]

(4) Service and delivery sales. Service and delivery sales are sales of frozen fish or seafood by wholesalers to individual retailers or purveyors of meals where the wholesaler delivers such frozen fish or seafood in his own motor truck or wagon or in a motor truck or wagon used solely for his own deliveries from his established place of doing business to the individual retail store or to the place of doing business of the purveyor of meals. The mark-up for this class of sale is 25%.

[Subparagraph (4) amended by Am. 9, 8 F.R. 16998, effective 12-17-43; Am. 19, 9 F.R. 7420, effective 7-1-44; and Am. 20, effective 9-11-44]

(5) Broken lots. An allowance of 10 percent may be added to the mark-up for the classes of sales specified in the regulation by a processor or wholesaler who sells frozen fish or seafood, other than fillets or steaks, in broken lots to retailers or purveyors of meals: Provided, That no such allowance may be added for fish or seafood sold or delivered from the place where it has been frozen. A sale of a broken lot of fish or seafood is a sale of a partial lot of fish or seafood which the processor or wholesaler has broken or separated from the original content of the immediate container in which the product had been packed by the processor and which partial lot the processor or wholesaler sells and delivers to a customer apart from the remainder of the original content of the immediate container.

[Subparagraph (5) amended by Am. 18, 9 F.R. 5163, effective 5-20-44]

(6) Country trade shipments. Processors or wholesalers who ship to retailers and purveyors of meals located in rural areas or outlying points may add to their permitted mark-ups the actual cost of any special shipping cases and the cost of any extra refrigerant used for the shipment. Such processors or wholesalers must denote separately on invoices

to customers the actual cost of the cases and the refrigerant.

[Subparagraph (6) amended by Am. 10, 9 F.R. 7420, effective 7-1-44]

(e) Imported frozen fish and seafood. The maximum price at which a wholesaler, including any agent of a foreign shipper, may sell any frozen fish or seafood listed in section 13 which he imports is the applicable listed base price in section 13, plus or minus the appropriate differential for packaging provided in section 12, plus transportation cost allowable under section 4 (c) plus the appropriate mark-up provided in paragraphs (c) and (d) of section 3 applied to the sum of the foregoing, plus any transportation cost allowable under section 4 (b) (2) for transportation between warehouses of the same wholesaler.

[Paragraph (e) amended by Am. 1, 8 F.R. 5566, effective 4-26-43; Am. 9, 8 F.R. 16998, effective 12-17-43; Am. 10, 9 F.R. 183, effective 1-8-44; Am. 11, 9 F.R. 946, effective 1-24-44; Am. 13, 9 F.R. 3363, effective 4-3-44; Am. 16, 9 F.R. 4182, effective 4-22-44, except with respect to sales made by sellers to buyers, both located west of the Mississippi River effective 5-11-44; Am. 19, 9 F.R. 7420, effective 7-1-44; and Am. 20, effective 9-11-44]

(f) (1) Sales to government agencies. The maximum price for sales to war procurement agencies shall be determined by reference to the class of sale and kind of service performed. Wholesalers or processors who had executed contracts prior to April 13, 1943 for the sale and delivery of frozen fish and seafood to war procurement agencies may continue to sell and deliver at prices set in the contracts for a period of forty-five days after April 13, 1943.

[Paragraph (f) added by Am. 1, 8 F.R. 5566, effective 4-26-43; designated (f) (1) and heading amended by Am. 15, 9 F.R. 3424, effective 3-28-44]

(2) Sales of dressed smelts (Columbia River Eulachon) (Thaleichthys pacificus or any Argentinidae species). The maximum price for sales of dressed smelts (Columbia River Eulachon) (Thaleichthys pacificus or any Argentinidae species) to any government agency is 21½ cents per pound. This price is f. o. b. the shipping point for dressed smelts packed in a container of the customary size and kind meeting specifications of the buying government agency. No transportation, container or other charge may be added to this maximum price. This item may be sold only to government agencies.

[Subparagraph (2) added by Am. 15]

Sec. 4. Allowance for transportation.—(a) When a processor may add transportation costs.—(1) Fresh fish transportation. If a processor freezes a species of fish or seafood in any place other than a port where fish or seafood of that species is landed ex-vessel or shipped in by a producer, he may include as part of his maximum price the actual per pound transportation cost, not to exceed the carload rail freight rate per pound for fresh fish, if such rate is available, from the port of entry to the freezing point. Where a carload rail freight

rate is not available such per pound transportation cost must not exceed the lowest available common carrier rate. However, no such transportation allowance may be added in the case of fish listed in Schedule No. 11 (g) (Petrale sole—Pacific), 17 (Lingcod—Pacific), 40 (Dover sole), 40A (English sole), 40B (Sand sole), 40C (Turbot sole), 62 (Flounder—Pacific) or 67 (Rex sole), if any of these varieties has been landed fresh ex-vessel at any of the following ports of entry in California: Half Moon Bay, Point Reyes, Bodega Bay, Crescent City, Trinidad or Shelter Cove, and it is frozen in California, Washington, or Oregon.

[Subparagraph 1 amended by Am. 20, effective 9-11-44]

(2) Frozen fish transportation. If a processor ships frozen fish or seafood to a warehouse or other distribution point remote from the original freezer, such processor may include as part of his maximum selling price, for sales from such warehouse or other distribution point, the actual transportation cost. Such transportation cost shall not include charges for local trucking, hauling and handling, and shall not exceed the common carrier rate for the type of transportation used.

(b) When a wholesaler may add transportation costs. (1) Any wholesaler who buys frozen fish or seafood from a processor or other wholesaler may include as part of his net cost the actual transportation cost from his supplier's shipping point to his established place of business.

(2) Any wholesaler who ships frozen fish or seafood from one of his warehouses to a remote warehouse or other distribution point may add to his maximum price the actual transportation cost from the shipping point nearest the first warehouse to such remote warehouse or other distribution point.

(3) The actual transportation cost referred to in paragraph (b) (1) and (2) shall not include local trucking, hauling and handling charges and shall not exceed the common carrier rate for the type of shipment used.

(c) Transportation allowance for imported frozen fish. Any importer or agent of a foreign consignor of any frozen fish or seafood except frozen Atlantic Coast smelts and frozen Canadian lake fish covered in Schedules Nos. 70-77, inclusive, in the table of base prices in section 13 may add as a transportation allowance the lowest amount determined on the following three bases:

[Above paragraph amended by Am. 20, effective 9-11-44]

(1) The actual cost of transportation (exclusive of local trucking, hauling and handling charges) from the seller's shipping point to the importer's receiving point:

(2) The actual cost of transportation (exclusive of local trucking, hauling and handling charges) to the importer's receiving point from the point at which the frozen fish or seafood entered the United States or the carload rail rate for frozen

fish or seafood from the point in the United States nearest the foreign shipper's shipping point, whichever is designated on the invoice by the importer.

(3) The actual cost of transportation (exclusive of local trucking, hauling and handling charges) to the importer's receiving point from the nearest domestic port from which a substantial volume of that species is shipped.

However, with respect to the species listed hereinafter the cost of transportation shall not exceed the cost for the type of shipment used from the ports listed for that species.

Species:	Port
Cod, haddock, pollack, hake, cusk, yellowtail, blackback, lemon sole, gray sole, sea dab, mackerel, rosefish	Boston, Mass.

(4) In determining the transportation allowance, provided in subparagraphs (1), (2) and (3) of this paragraph (c), common carrier rates shall be used. The importer may add the allowance only when he records it on an invoice to the customer purchasing the fish or seafood, designating which of the three bases he is using.

Where frozen Atlantic Coast smelts are imported for resale in the United States the freight from the point of shipment to the wholesaler's warehouse, not to exceed the carload rail freight rate, may be added.

Where frozen Canadian lake fish covered in Schedules Nos. 70-77, inclusive, in the table of base prices in section 13 are imported for resale in the United States, there may be added the actual transportation cost (excluding local trucking, hauling and handling charges) from the point of shipment in Canada to the destination point in the United States, but in no event more than the carload rail freight rate for frozen fish from the City of Winnipeg in the Province of Manitoba, Canada, to the destination point in the United States.

[Above paragraph amended by Am. 20, effective 9-11-44]

[Section 4, formerly 3a, added by Am. 19, 9 F.R. 7420, effective 7-1-44 and redesignated by Am. 20, effective 9-11-44]

Sec. 5. Where the regulation applies. The provisions of this regulation shall apply to the forty-eight states of the United States⁵ and the District of Columbia.

[Sec. 5, formerly 4, amended by Am. 1, 8 F.R. 5566, effective 4-26-43 and redesignated by Am. 20, effective 9-11-44]

ARTICLE II—RECORD KEEPING AND ENFORCEMENT

Sec. 6. Records and reports. (a) Every processor making a sale and every person making a purchase of frozen fish or seafood in the course of trade or business or otherwise dealing therein, other than a purchaser at retail, after April 13, 1943, shall keep for inspection by the Office of Price Administration for so long as the Emergency Price Control Act of 1942, as amended, remains in effect, accurate records of each such purchase or sale, showing the date thereof, the name and address of the

buyer and of the seller, the price contracted for or received, the quantity, species, size, grade, style of processing of pack of frozen fish or seafood, and the container type and size, and indicating that the fish or seafood is frozen.

[Paragraph (a) amended by Am. 12, 9 F.R. 2023, effective 2-26-44]

(b) Such person shall, subject to the approval of the Bureau of the Budget in accordance with the Federal Reports Act of 1942, submit such reports to the Office of Price Administration and keep such other records in addition to or in place of the records required in paragraph (a) of this section as the Office of Price Administration may from time to time require.

(c) Every processor shall keep for inspection by the Office of Price Administration for so long as the Emergency Price Control Act of 1942, as amended, remains in effect, such records as he has which reflect his inventories as of September 1, 1943, and October 20, 1943, of frozen fish and seafood to which footnote 3 is attached in the table of base prices in section 13.

(d) Every processor shall keep for inspection by the Office of Price Administration for so long as the Emergency Price Control Act of 1942, as amended, remains in effect, such records as he has which reflect his inventories as of October 1, 1943, and October 20, 1943, of frozen fish and seafood to which footnote 4 is attached in the table of base prices in section 13;

[Paragraphs (c) and (d) added by Am. 6, 8 F.R. 14079, effective 10-20-43 and amended by Am. 20, effective 9-11-44]

(e) Every person making a sale of any frozen fish or seafood subject to this regulation shall furnish to the purchaser at the time of delivery a written statement setting forth the date of the sale; the name and address of the buyer and seller; the species sold; a notation that the fish or seafood is frozen; the quantity, sizes, grades and styles of processing of frozen fish or seafood where price differences exist in the table of base prices in section 13 because of these factors, and the prices charged therefor, including a separate statement of the container differentials, if any, as provided in section 12, and allowable transportation cost, if any. If the statement furnished a purchaser at the time of delivery does not identify the size, grade and style of processing, where price differences exist in the table of base prices in section 13 because of these factors, the maximum price which may be charged for the frozen fish and seafood involved in the sale is the maximum price for the lowest priced size, grade and style of processing of the species of frozen fish and seafood sold. If the seller fails to note on the statement that the fish or seafood is frozen, and if a price is listed in Maximum Price Regulation No. 418⁶ for the species in the par-

ticular style of processing or dressing sold, the maximum price which may be charged for the fish or seafood involved in the sale is the lower of the prices listed in Maximum Price Regulation No. 418 and this Maximum Price Regulation No. 364.

[Paragraph (e) added by Am. 8, 8 F.R. 15662, effective 11-20-43; amended by Am. 12, 9 F.R. 2023, effective 2-26-44; and Am. 16, 9 F.R. 4182, effective 4-22-44, except that with respect to sales made by sellers to buyers, both located west of the Mississippi River, effective 5-11-44 and Am. 20, effective 9-11-44]

(f) *Authorization to regional offices to modify invoice provisions.* Any Regional Administrator of the Office of Price Administration may, by order, alter, modify or suspend any of the requirements in paragraph (e) of this section if in his judgment such action is necessary in order that fish may be marketed efficiently within his jurisdiction and is consistent with the effective enforcement of this Maximum Price Regulation No. 364. The Regional Administrator may alter, modify or suspend such requirements with reference to such types of sales and such localities within his jurisdiction as he may designate, but only in the case where the buyer and seller are both located within his jurisdiction. He may make such provisions for posting the items required in paragraph (e) as in his judgment are necessary to prevent the circumvention or evasion of this regulation. The Regional Administrator may issue such order on his own initiative or upon application for adjustment of the requirements in paragraph (e) by any person subject to them. Subpart B of Revised Procedural Regulation No. 1 shall apply to such applications for adjustment.

[Paragraph (f) added by Am. 19, 9 F.R. 7420, effective 7-1-44]

[Sec. 6, formerly 7, redesignated by Am. 20 effective 9-11-44]

Sec. 7. Indirect price increases. No person shall evade any of the provisions of this regulation by any scheme or device and no person shall indirectly charge or receive for frozen fish or seafood a price higher than the maximum price permitted by this regulation. No person shall as a condition of selling any frozen fish or seafood require a purchaser to buy any other frozen fish or seafood or any other product.

[Sec. 7 formerly 8 redesignated by Am. 20, effective 9-11-44]

Sec. 8. Licensing. The provisions of Licensing Order No. 1,⁷ licensing all persons who make sales under price control, are applicable to all sellers subject to this regulation or schedule. A seller's license may be suspended for violations of the license or of one or more applicable price schedules or regulations. A person whose license is suspended may not, during the period of suspension, make any sale for which his license has been suspended.

[Sec. 8 formerly 9a added by Supplementary Order 72, 8 F.R. 13244, effective 10-1-43 and redesignated by Am. 20, effective 9-11-44]

⁶ 8 F.R. 13240.

⁵ 8 F.R. 9366, 10086, 10513, 10939, 11734, 11687, 12468, 12233, 12688, 13297, 13182, 13302, 14049, 14475, 14616, 15257, 15430, 16131, 16293, 16296; 9 F.R. 90, 1325, 1532, 1575, 2133, 2408, 2691, 3038, 3388, 3576, 3940, 4350, 4821.

ARTICLE III—MISCELLANEOUS PROVISIONS

SEC. 9. Petitions for amendment. Any person seeking an amendment of any provision of this regulation may file a petition for amendment in accordance with the provisions of Revised Procedural Regulation No. 1¹ issued by the Office of Price Administration.

[Sec. 9 formerly 10 redesignated by Am. 20, effective 9-11-44]

[NOTE: Procedural Regulation No. 6 (9 F.R. 10628) provides for the filing of applications for adjustment of maximum prices for commodities or services under Government contracts or subcontracts. Revised Supplementary Order No. 9 (8 F.R. 6175) makes the provisions of Procedural Regulation No. 6 applicable to all price regulations, excepting those which expressly prohibit such applications, and certain specific regulations listed in Revised Supplementary Order No. 9.]

[NOTE: Supplementary Order No. 28 (7 F.R. 9619) provides for the filing of applications for adjustment or petitions for amendment based on a pending wage or salary increase requiring the approval of the National War Labor Board.]

SEC. 10. Adjustable pricing. Any person may offer or agree to adjust or fix prices to or at prices not in excess of the maximum prices in effect at the time of delivery. In an appropriate situation, where a petition for amendment or for adjustment or exception requires extended consideration, the Price Administrator may, upon application, grant permission to agree to adjust prices upon deliveries made during the pendency of the petition in accordance with the disposition of the petition.

[Sec. 10 formerly 11 redesignated by Am. 20, effective 9-11-44]

SEC. 11. Definitions. (a) When used in this maximum price regulation the term:

"Artificially frozen" means fish which are frozen by any method other than by exposure to the elements.

"Butterfly fillet" means two single fillets which are held together as a single unit by leaving intact the belly wall of the fish.

"Carload box" means a shipment of not less than 24,000 pounds of frozen fish or seafood.

"Cellophane wrapped" means fish or fillets which are wrapped in cellophane.

"Center cut" or "Cut-center" means a cross section cut (not a head cut or tail cut) from the middle portion of and not exceeding $\frac{1}{2}$ the length of the dressed fish.

"Chunk" or "Cut" means a cross section cut from the dressed fish not exceeding in thickness $\frac{1}{2}$ the length thereof.

"Count", as applied to shrimp and prawn, means the number of processed shrimp or prawn to the pound.

"Cry-o-vac wrapped" means fish or fillets which have been packed in a bag of cry-o-vac composition or like material.

"Drawn fish" means a fish from which the viscera or entrails have been removed.

"Dressed" means fish from which the head and viscera have been removed or any portion of such fish not otherwise designated.

"Fillet" means the heavily meaty section or strip of fish cut from along the backbone and outside the rib bones, extending from the nape and gills to the tail.

"Frozen fish" means fish that are naturally or artificially frozen.

"Frozen seafood" means shellfish and mollusks that are naturally or artificially frozen.

"Government agency" means the United States Government or any department, agency, commission, corporation or other such instrumentality of the United States Government.

"Grade" means any qualification of the name of the fish or seafood listed in the table of base prices in section 13.

"Gutted" means fish from which the viscera or entrails have been removed.

"Head cut" or "Cut-head" means a cross section cut from the head end of the dressed fish.

"Headless" means shrimp and/or prawn from which the head has been removed.

"Headless and veined" means shrimp and/or prawn from which the head and alimentary canal (sand vein) have been removed.

"Head-on" means shrimp and/or prawn as it comes from the water.

"Individually frozen" means fish which are singly frozen.

"Layer pack" means fish which have been placed in a container in layers that are divided by sheets of paper before they are frozen.

"Naturally frozen" means fish which are frozen by exposure to the elements for preservation.

"Pan frozen" means fish which are frozen in pans, trays, or similar receptacles in a solid cake or block.

"Parchment wrapped" means fish or fillets individually wrapped in parchment paper.

"Peeled" means shrimp and/or prawn from which the head and shell have been removed.

"Peeled and veined" means shrimp and prawn from which the head, shell, and alimentary canal (sand vein) have been removed.

"Price per pound" means the price for 16 net ounces of frozen fish.

"Processor" means the person who owns the fish or seafood at the time they are frozen, or the person who becomes the owner before they leave the original freezing point.

"A retailer" is a person other than a purveyor of meals or a chain store warehouse who buys frozen fish or seafood and resells more than 80 percent of such fish or seafood to ultimate consumers.

"Round" fish or seafood means fish or seafood as it comes from the water.

"Saddles" means the pectoral fins and the connecting cartilaginous strip of a rajafish.

"Scaled" means fish from which the scales have been removed but the skin left intact.

"Skinned" means fish from which the skin is removed.

"Steak" or "Slice" means a cross section not exceeding in thickness its largest diameter or 4 inches whichever is smaller cut from the dressed fish after the tail, fins and collar bone (nape bone) have been removed.

"Tail cut" or "Cut-tail" means a cross section cut from the tail end of the dressed fish.

"Wings" means the pectoral fins of a rajafish.

"A wholesaler" is a person who buys frozen fish or seafood and resells 20 percent or more of such frozen fish or seafood to persons other than ultimate consumers.

[Sec. 11 formerly 12 amended by Am. 1, 8 F.R. 5568, effective 4-26-43; Am. 5, 8 F.R. 12792, effective 9-23-43; Am. 7, 8 F.R. 15191, effective 11-8-43; Am. 12, 9 F.R. 2023, effective 2-26-44; Am. 13, 9 F.R. 3383, effective 4-3-44; Am. 15, 9 F.R. 3424, effective 3-22-44; Am. 16, 9 F.R. 4182, effective 4-22-44, except that with respect to sales made by sellers to buyers, both located west of the Mississippi River, effective 5-11-44; Am. 19, 9 F.R. 7420, effective 7-1-44 and redesignated by Am. 20, effective 9-11-44]

ARTICLE IV—BASE PRICES AND PACKAGE DIFFERENTIALS

SEC. 12. Table of package differentials. This section sets out the amount which may be added to, or which must be subtracted from, the base price listed in section 13 when the frozen fish or seafood is packed in containers of sizes and kinds herein listed or when the frozen fish or seafood is not packed in boxes or other containers.

[Introductory paragraph added by Am. 19, 9 F.R. 7420, effective 7-1-44 and amended by Am. 20, effective 9-11-44]

Parchment wrapped in 15 lb. wood or paper box..... Base price.

Parchment wrapped in 10 lb. wood or paper box..... Add $\frac{1}{4}$ ¢ per lb.

Parchment wrapped in 5 lb. wood or paper box..... Add $\frac{1}{2}$ ¢ per lb.

Parchment wrapped in 1 lb. wood or paper box..... Add $1\frac{1}{2}$ ¢ per lb.

Cellophane wrapped in 15 lb. wood or paper box..... Add $\frac{1}{4}$ ¢ per lb.

Cellophane wrapped in 10 lb. wood or paper box..... Add $\frac{1}{2}$ ¢ per lb.

Cellophane wrapped in 5 lb. wood or paper box..... Add $\frac{3}{4}$ ¢ per lb.

Cellophane wrapped in 1 lb. wood or paper box..... Add $1\frac{3}{4}$ ¢ per lb.

Layer pack in 15 lb. wood or paper box..... Subtract $\frac{1}{2}$ ¢ per lb.

Layer pack in 10 lb. wood or paper box..... Subtract $\frac{1}{4}$ ¢ per lb.

Layer pack in 5 lb. wood or paper box..... Base price.

Cry-o-vac: When Cry-o-vac bags or containers of similar materials are used in conjunction with any of the above methods of wrapping or packing add to the above differentials: $\frac{1}{4}$ ¢ per pound for a unit of 15 pounds net weight; $\frac{1}{2}$ ¢ per pound for a unit of 10 pounds net weight; $\frac{3}{4}$ ¢ per pound for a unit of 5 pounds, net weight.

Frozen fish and frozen sea foods not packed in boxes or other containers..... Subtract 1¢.

[Sec. 12 formerly 13 redesignated by Am. 20, effective 9-11-44]

FROZEN FISH AND SEAFOOD—Continued

Sched. No.	Name	Item No.	Style of processing	Size	Base price per pound
*12	(c) Sole, gray (Glyptocephalus cynoglossus).	1	Round.	All sizes.	\$0.11
	(f) Sole, lemon (Pseudopleuronectes dig-nablis).	" 2	Fillets.	All sizes.	.35
	(g) Sole, Petrale—Pacific.	" 1	Round.	All sizes.	.12
	Grouper (Myxeteropercia species, Ephinephelus species).	" 4	Fillets.	All sizes.	.39
		2	Gutted.	All sizes.	.27
		3	Dressed.	All sizes.	.15
		4	Steaks.	All sizes.	.20
		4	Fillets and tenderloins.	All sizes.	.60
*13	Haddock (Melanogrammus aeglefinus).	1	Gutted.	2½ pounds and over.	.10½
		2	Gutted scrod.	Under 2½ pounds.	.10
		3	Fillets.	All sizes.	.24½
		4	Dressed.	2½ pounds and over.	.12½
		1	Fillets.	All sizes.	.20½
		2	Round.	All sizes.	.14
		3	Drawn.	All sizes.	.18½
		4	Dressed.	Under 10 pounds.	.20½
		5	Dressed.	Over 10 pounds.	.21½
		6	Steaks.	Over 60 pounds.	.20½
		7	Fillets.	All sizes.	.30½
		1	Round.	All sizes.	.31½
		2	Fillets.	All sizes.	.01
		1	Fillets.	All sizes.	.11
		2	Dressed.	All sizes.	.11½
		1	Fillets.	All sizes.	.27
		2	Round.	1½ pounds and over.	.11
		3	Round.	1 to 1½ pounds.	.10
		4	Round.	¾ to 1 pound.	.08
		5	Round.	Under ¾ pound.	.08
		6	Fillets.	All sizes.	.20
		1	Round.	1½ pounds and over.	.20
		2	Round.	Under 1½ pounds.	.16
		1	Gutted.	All sizes.	.18
*10	Mackerel, Spanish (Scomberomorus maculatus).	1	Round.	1 pound and over.	.10
	Mackerel, King (Scomberomorus cavalla).	1	Round.	Under 1 pound.	.09
	(Scomberomorus regalis).	2	Dressed.	All sizes.	.10
	Mullet (Mugil species).	3	Fillets.	All sizes.	.24
*21	Ocean Perch (Rosefish). See Sched. 27.	1	Round.	All sizes.	.09½
	Permit. See Pompano.	2	Fillets.	All sizes.	.19½
	Petrale Sole, Pleuronectidae species. See Sched. 11-(g).	1	Round.	2½ pounds and over.	.60
	Pollack (Pollachius virens).	1	Round.	1 to 2½ pounds.	.65
*22	Pompano, Atlantic Coast (Trachinotus species).	1	Round.	Under 1 pound.	.60
*23	Porgy (Stenotomus species).	1	Round.	1 pound and over.	.08
*24	Redfish—S. Atlantic and Gulf. See Drum, King.	1	Round.	Under 1 pound.	.07
	Red Rock. See Rosefish, No. Atlantic.	2	Round.	All sizes.	.07
	Red cod or Rock cod—Pacific (Sebastes species).	3	Dressed.	All sizes.	.10½
*25	Red Snapper (Lutjanus blackfordii).	1	Round.	All sizes.	.07
		2	Dressed.	All sizes.	.10½
		3	Fillets.	All sizes.	.23
		4	Gutted.	All sizes.	.20
		1	Steaks.	All sizes.	.45
		2	Fillets and tenderloins.	All sizes.	.60
*26	Rosefish (Sebastes marinus).	1	Fillets.	All sizes.	.22
*27	Sablefish (Anoplopoma fimbria).	1	Dressed.	All sizes.	.12½
		2	Round.	All sizes.	.19½
		3	Steaks.	All sizes.	.22½
		4	Fillets.	All sizes.	.32
*28	Salmon—Atlantic (Salmo salar).	1	Round.	All sizes.	.30
	Salmon, Chinook or King (trout caught—Pacific (Oncorhynchus tshawytscha) (a) Red Meated.	1	Dressed.	12½ pounds and over.	.30
		2	Steaks.	All sizes.	.35½
		3	Dressed.	Under 12½ pounds.	.25
		4	Drawn.	Under 14 pounds.	.29½
		5	Drawn.	14 pounds and over.	.29½
		6	Fillets.	All sizes.	.33½
		1	Drawn.	All sizes.	.18
		2	Dressed.	All sizes.	.19½
		3	Steaks.	All sizes.	.27½
		4	Fillets.	All sizes.	.23
	(b) White Meated.				

See footnotes at end of table.

base prices per pound for frozen fish and seafood as packed in and including a container of a size and kind other than those containers of the sizes and kinds listed in section 12.

[Introductory paragraph added by Am. 19, 9 F.R. 7420, effective 7-1-44 and amended by Am. 20, effective 9-11-44]

FROZEN FISH AND SEAFOOD

Sched. No.	Name	Item No.	Style of processing	Size	Base price per pound
*1	Bass, black sea. See Sched. 33.	1	Gutted.	4 pounds and over.	\$0.25
	Bass, striped. See Sched. 42.	2	Gutted.	2 to 4 pounds.	.20
	Bluefish (Pomatomus saltatrix).	3	Gutted.	Under 1 pound.	.12
		4	Round.	1 pound and over.	.10
*2	Bonito, Atlantic (Sarda sarda).	1	Round.	2 pounds and over.	.08
*3	Butterfish (Poronotus triacanthus).	1	Round.	1 pound and over.	.18
		2	Round.	¾ to 1 pound.	.10
		3	Round.	Under ¾ pound.	.08
		4	Round.	Under ¾ pound.	.08
		1	Dressed and skinned.	All sizes.	.07
		2	Dressed and skinned.	All sizes.	.20
4	Catfish, Sea—Bagre Marina.				
	Cod, Black Pacific (Sable Fish). See Sched. 28.				
	Cod, Red Pacific. See Sched. 25.				
	Cod, Rock Pacific. See Sched. 26.				
5	Cod—Atlantic Coast (Gadus callarias).	1	Gutted.	Under 2½ lbs.	.09
		2	Gutted.	2½ lbs. and over.	.09½
		3	Headed and gutted.	2½ to 10 lbs.	.12
		4	Headed and gutted.	10 to 25 lbs.	.12½
		5	Headed and gutted.	25 lbs. and over.	.12
		6	Steaks (sliced).	All sizes.	.18
		7	Fillets.	All sizes.	.22½
*6	Croaker (Micropogon undulatus).	1	Round.	1½ pounds and over.	.09
		2	Round.	¾ to 1½ pounds.	.08
		3	Round.	Under ¾ pound.	.07
		4	Gutted.	1 pound and over.	.10
		5	Gutted.	Under 1 pound.	.08
		6	Fillets.	All sizes.	.21
		7	Dressed.	All sizes.	.15
		8	Fillets.	All sizes.	.25
		9	Round.	All sizes.	.11
		10	Gutted.	All sizes.	.13
		11	Skinned.	All sizes.	.14
		12	Round.	All sizes.	.09½
		13	Gutted.	All sizes.	.10
		14	Dressed and skinned.	All sizes.	.10
		15	Skinned.	All sizes.	.20
		16	Fillets.	All sizes.	.20½
		17	Fillets.	All sizes.	.25
		18	Headed and gutted.	All sizes.	.13
		19	Round.	All sizes.	.07
		20	Fillets.	All sizes.	.23
		21	Headed and gutted.	All sizes.	.10
		22	Round.	All sizes.	.07
		23	Fillets.	All sizes.	.09
		24	Headed and gutted.	All sizes.	.25
		25	Round.	Under 4 pounds.	.07
		26	Round.	4 pounds and over.	.09
		27	Fillets.	All sizes.	.25

See footnotes at end of table.

FROZEN FISH AND SEAFOOD—Continued

Sched. No.	Name	Item No.	Style of processing	Size	Base price per pound
	Whiting (<i>Merluccius bilinearis</i>)—Cont.	4	Butterfly fillets, dressed and scaled.	All sizes.	\$0.10 1/4
		5	Regular fillets, dressed and scaled.	All sizes.	.10 1/4
		6	Chunks.	All sizes.	.08 1/2
48	Wolfish (<i>Anarhichus lupus</i>)	1	Fillets.	All sizes.	.20
49	Crabmeat—Atlantic and Gulf Coast.	1	Jump meat.	1 pound net.	.22 1/4
		2	Crab meat.	1 pound net.	.70
		3	Crab meat.	1 pound net.	.60
		4	Crab meat.	1 pound net.	.65
50	Crabmeat—Pacific Coast.	1	Regular (meat).	5 pounds net.	.75
		2	Regular (meat).	1 pound net.	.80
51	Lobstermeat—N. Atlantic (<i>Homarus americanus</i>)	1	Regular.	1 pound.	.85
52	Oysters—Atlantic and Gulf Coasts (Ostrea virginica).	1	Chesapeake.	Standards.	.41
		2	Chesapeake.	Selects.	.44
		3	Northern.	Mediums.	.43
		4	Northern.	Selects.	.47
53	Scallops (<i>Pecten</i> species)	1	Sea.	All sizes.	.35 1/2
		2	Bay.	All sizes.	.51
54	Shrimp and prawn.	1	Head-on.	Under 9 count.	.60
		2	Head-on.	9 to 12 count.	.18
		3	Head-on.	12 to 15 count.	.16
		4	Head-on.	15 to 18 count.	.14
		5	Head-on.	18 to 25 count.	.12 1/2
		6	Head-on.	25 to 35 count.	.11
		7	Head-on.	40 and over count.	.09 1/2
		8	Headed.	Under 15 count.	.35
		9	Headed.	15 to 20 count.	.31 1/4
		10	Headed.	21 to 25 count.	.28 1/2
		11	Headed.	26 to 30 count.	.24 1/2
		12	Headed.	31 to 42 count.	.22
		13	Headed.	43 to 65 count.	.19 1/4
		14	Headed.	66 and over count.	.17 1/4
		15	Headed.	Under 15 count.	.09 1/2
		16	Headed.	15 to 20 count.	.08 1/2
		17	Headed.	21 to 25 count.	.07 1/2
		18	Headed.	26 to 30 count.	.06 1/2
		19	Headed.	31 to 42 count.	.05 1/2
		20	Headed.	43 to 65 count.	.04 1/2
		21	Headed.	66 and over count.	.03 1/2
		22	Headed.	Under 15 count.	.01 1/2
		23	Headed.	15 to 20 count.	.01 1/2
		24	Headed.	21 to 25 count.	.01 1/2
		25	Headed.	26 to 30 count.	.01 1/2
		26	Headed.	31 to 42 count.	.01 1/2
		27	Headed.	43 to 65 count.	.01 1/2
		28	Headed.	66 and over count.	.01 1/2
		29	Headed.	Under 15 count.	.01 1/2
		30	Headed.	15 to 20 count.	.01 1/2
		31	Headed.	21 to 25 count.	.01 1/2
		32	Headed.	26 to 30 count.	.01 1/2
		33	Headed.	31 to 42 count.	.01 1/2
		34	Headed.	43 to 65 count.	.01 1/2
		35	Headed.	66 and over count.	.01 1/2
55	Splay (Rock) Lobster tails—S. Africa (Gastropoda).	1	Headless and veined.	10-20-30 lb.	.43
56	Splay (Rock) Lobster tails—Caribbean, Gulf and Pacific (Panulirus argus).	1	Headless and veined.	10-20-30 lb.	.38
		2	Headless and veined.	10-20-30 lb.	.34
		3	Headless and veined.	10-20-30 lb.	.38
		4	Headless and veined.	10-20-30 lb.	.30

See footnotes at end of table.

FROZEN FISH AND SEAFOOD—Continued

Sched. No.	Name	Item No.	Style of processing	Size	Base price per pound
31A	Salmon, Silver (trout caught)—Pacific (Oncorhynchus kisutch).	1	Steaks.	All sizes.	\$0.23 1/4
		2	Drawn.	All sizes.	.31
		3	Fillets.	All sizes.	.20 1/2
31B	Salmon, Silver (salmon caught)—Pacific (Oncorhynchus kisutch).	1	Steaks.	All sizes.	.10 1/4
		2	Drawn.	All sizes.	.10 1/4
		3	Fillets.	All sizes.	.21 1/4
		4	Steaks.	All sizes.	.20
		5	Fillets.	All sizes.	.10 1/4
32	Salmon, Fall—Pacific (Oncorhynchus keta).	1	Steaks.	All sizes.	.23 1/4
		2	Drawn.	All sizes.	.12 1/4
		3	Fillets.	All sizes.	.14 1/4
		4	Steaks.	All sizes.	.23
		5	Fillets.	All sizes.	.23
33	Sardine—Atlantic Coast. See Herring.	1	Round.	1 pound and over.	.10
		2	Round.	Under 1 pound.	.10
34	Sea Bass, Black—Atlantic Coast (Centropristis striata).	1	Fillets.	All sizes.	.38
		2	Round.	All sizes.	.38
35	Shad (Blue shad) (Alosa sapidissima).	1	Round.	All sizes.	.18
36	Shad (Cut shad) (Alosa sapidissima).	1	Round.	1 1/2 pounds up.	.07
37	Shad, Blue.	1	Round.	1 1/2 pounds up.	.07
38	Shad, Blue.	1	Round.	1 1/2 pounds up.	.07
39	Shad, Blue.	1	Round.	1 1/2 pounds up.	.07
40	Sole, Dover—Pacific.	1	Round.	Large.	.60
		2	Round.	Medium.	.45
		3	Round.	Small.	.35
40A	Sole, English—Pacific.	1	Round.	All sizes.	.05
		2	Round.	All sizes.	.05
		3	Round.	All sizes.	.07
		4	Round.	All sizes.	.03 1/2
40B	Sole, Sand—Pacific.	1	Round.	All sizes.	.27
		2	Round.	All sizes.	.63
		3	Round.	All sizes.	.63 1/4
		4	Round.	All sizes.	.63 1/2
40C	Sole, Turbot—Pacific.	1	Round.	All sizes.	.27
		2	Round.	All sizes.	.63
		3	Round.	All sizes.	.63 1/4
		4	Round.	All sizes.	.63 1/2
41	Spot (Leiostomus xanthurus).	1	Round.	All sizes.	.12
		2	Round.	All sizes.	.12
		3	Round.	All sizes.	.12
		4	Round.	All sizes.	.12
42	Striped Bass (Rock) (Morone saxatilis).	1	Round.	All sizes.	.10
		2	Round.	All sizes.	.10
		3	Round.	All sizes.	.10
		4	Round.	All sizes.	.10
43	Swordfish (Xiphias gladius).	1	Round.	All sizes.	.14
		2	Round.	All sizes.	.14
		3	Round.	All sizes.	.14
		4	Round.	All sizes.	.14
44	Trout, Sea, Gray (Weakfish), (Cynoscion regalis).	1	Round.	All sizes.	.10
		2	Round.	All sizes.	.10
		3	Round.	All sizes.	.10
		4	Round.	All sizes.	.10
45	Trout, Sea, Speckled (Spotted Weakfish) (Cynoscion nebulosus).	1	Round.	All sizes.	.10
46	Trout, Atlantic Coast (Thymallus thymallus).	1	Round.	All sizes.	.10
		2	Round.	All sizes.	.10
47	Whiting (Merluccius bilinearis).	1	Round.	All sizes.	.05 1/4
		2	Round.	All sizes.	.05 1/4
		3	Round.	All sizes.	.10 1/4

FROZEN FISH AND SEAFOOD—Continued

Sched No.	Name	Item No.	Style of processing	Size	Base price per pound
57	Spiny (Rock) Lobstermeat—S. Africa, Caribbean, Gulf and Pacific.	1	1 lb. net.....	Regular.....	\$0.65
*58	Squid, bone—Atlantic Coast (Loligo pealei).	1	Round.....	All sizes.....	.14
*59	Squid, bone—Pacific Coast (Loligo opalescens).	1	Round.....	All sizes.....	.10
60	Smelts (Columbia River Eulachon) (Thaleichthys pacificus or any Argentinidae species). ⁹	1	Round.....	All sizes.....	.10
60A	Smelts, Atlantic Coast (Osmerus Mordax).				
	(a) Jumbo.....	1	Round.....	8½ in. and over.....	.25
	(b) Extra.....	2	Round.....	7 to 8½ in.....	.21½
	(c) No. 1.....	3	Round.....	6½ to 7 in.....	.14½
	(d) No. 2 (Medium).....	4	Round.....	4 to 6½ in.....	.08
	(e) No. 1.....	5	Dressed.....	5½ to 7 in.....	.23½
61	Cod, True—Pacific (Gadus macrocephalus).	1	Round.....	All sizes.....	.09
		2	Dressed.....	All sizes.....	.09½
		3	Fillets.....	All sizes.....	.19½
62	Flounder—Pacific.....	1	Round.....	All sizes.....	.07
		2	Dressed.....	All sizes.....	.09½
		3	Fillets.....	All sizes.....	.27
63	Salmon, Pink—Pacific (Oncorhynchus gorbuscha).	1	Round.....	All sizes.....	.09½
		2	Drawn.....	All sizes.....	.10½
		3	Dressed.....	All sizes.....	.12
		4	Fillets.....	All sizes.....	.15
64	Salmon, Sockeye—Pacific (Oncorhynchus nerka).	1	Round.....	All sizes.....	.27½
		2	Dressed.....	All sizes.....	.19½
65	Salmon, Chinook or King (salmo caught)—Pacific (Oncorhynchus tshawytscha).	1	Round.....	All sizes.....	.24½
66	Salmon, Steelhead—Pacific (Salmo gairdneri).	1	Round.....	All sizes.....	.14½
		2	Dressed.....	All sizes.....	.18½
67	Sole, Rex—Pacific.....	1	Round.....	All sizes.....	.04½
		2	Dressed and skinned.....	All sizes.....	.10½
68	Lake herring (Leucichthys artedii). ¹	1	Round.....	All sizes.....	.07½
		2	Gutted.....	All sizes.....	.09½
		3	Headed and gutted.....	All sizes.....	.11
		4	Headed, gutted and scaled.....	All sizes.....	.12
		5	Fillets.....	All sizes.....	.17½
		6	Boned.....	All sizes.....	.17½
69	Lake herring—caught in Saginaw Bay (Leucichthys artedii).	1	Round.....	All sizes.....	.09½
		2	Gutted.....	All sizes.....	.12
		3	Headed and gutted.....	All sizes.....	.11
		4	Headed, gutted and scaled.....	All sizes.....	.12
		5	Fillets.....	All sizes.....	.17½
		6	Boned.....	All sizes.....	.17½
70	Whitefish—Canadian (Coregonus clupeaformis). ⁵	1	Round or gutted.....	Under 4 pounds.....	.15
		2	Round or gutted.....	4½ and over.....	.19
		3	Fillets.....	All sizes.....	.33
71	Tullibee—Canadian (Argyrosomus tullibee) or (Leucichthys tullibee). ⁶	1	Round.....	All sizes.....	.06
		2	Gutted.....	All sizes.....	.07½
72	Lake Trout—Canadian (Cristivomer maycush). ⁶	1	Round or gutted.....	All sizes.....	.16
		2	Fillets.....	All sizes.....	.35
73	Yellow Pike—Canadian (Yellow or Wall-eyed Pike) (Stizostedion vitreum vitreum). ⁶	1	Round or gutted.....	All sizes.....	.11
		2	Headless and gutted.....	All sizes.....	.13½
		3	Fillets.....	All sizes.....	.27½
74	Sucker—Canadian (Fresh water Mullet) (Catostomidae species). ⁶	1	Round.....	All sizes.....	.03
		2	Fillets.....	All sizes.....	.14
75	Pickercil—Canadian (Jacks, Great Northern Pike or Grass Pike) (Esox lucius). ⁶	1	Round.....	All sizes.....	.05½
		2	Headless and gutted.....	All sizes.....	.07½
		3	Fillets.....	All sizes.....	.16½
76	Sauger—Canadian (Sand Pike) (Stizostedion canadense). ⁶	1	Round.....	All sizes.....	.08½
		2	Headless and gutted.....	All sizes.....	.10½
		3	Fillets.....	All sizes.....	.23
77	Yellow Perch—Canadian (Perca flavescens). ⁶	1	Round.....	All sizes.....	.09½

[Table amended by Am. 1, 8 F.R. 5566, effective 4-26-43; Am. 2, 8 F.R. 7592, effective 6-4-43; Am. 3, 8 F.R. 11175, 12446, effective 8-12-43; Am. 4, 8 F.R. 12023, effective 9-4-43; Am. 5, 8 F.R. 12792, effective 9-23-43; Am. 6, 8 F.R. 14079, effective 10-20-43; Am. 7, 8 F.R. 15191, effective 11-8-43; Am. 8, 8 F.R. 15662, effective 11-20-43; Am. 9, 8 F.R. 16998, effective 12-17-43; Am. 11, 9 F.R. 946, effective 1-24-44; Am. 13, 9 F.R. 3388, effective 4-3-44; Am. 14, 9 F.R. 3459, effective 4-7-44; Am. 16, 9 F.R. 4182, effective 4-22-44; with respect to sales made by sellers to buyers, both located west of the Mississippi River effective 5-11-44; Am. 18, 9 F.R. 5163, effective 5-20-44; Am. 19, 9 F.R. 7420, effective 7-1-44. *Items amended by Am. 20, effective 9-11-44]

¹The base prices listed for this seafood apply only when packed in containers of more than one pound to and including 10 pounds. When packed in containers of one

pound or less, 1¼ cents per pound may be added to the listed prices.

[Footnote 1 added by Am. 4, 8 F.R. 12023, effective 9-4-43 and amended by Am. 5, 8 F.R. 12792, effective 9-23-43]

²When scallops are frozen in scallop bags, deduct 2 cents per pound from the listed prices.

[Footnote 2 added by Am. 5]

³No processor shall sell any fish of this species and style at the prices listed until he shall have sold at or below the prices applicable to this item before October 20, 1943, an amount equal to that part of his October 20, 1943 inventory of that species and style which he froze before September 1, 1943. No importer shall sell any fish of this species and style frozen before September 1, 1943 outside any of the forty-eight states of the United States and the District of Columbia at prices

higher than those applicable to this item before October 20, 1943.

⁴No processor shall sell any fish of this species and style at the prices listed until he shall have sold at or below the prices applicable to this item before October 20, 1943, an amount equal to that part of his October 20, 1943 inventory of that species and style which he froze before October 1, 1943. No importer shall sell any fish of this species and style frozen before October 1, 1943 outside any of the forty-eight states of the United States and the District of Columbia at prices higher than those applicable to this item before October 20, 1943.

[Footnotes 3 and 4 added by Am. 6, 8 F.R. 14079, effective 10-20-43; and amended by Am. 8, 8 F.R. 15662, effective 11-20-43]

⁵The maximum prices listed for this species of fish apply only to fish caught in Lake Superior, Lake Michigan, Lake Huron, and waters tributary thereto, except Saginaw Bay.

[Footnote 5 added by Am. 8, 8 F.R. 15662, effective 11-20-43]

⁶These prices apply to this species caught or landed in Canada except that they do not apply to fish caught in Lake of the Woods and any other body of water east of that lake which is partly in Canada and partly in the State of Minnesota or which constitutes the boundary line between Canada and the State of Minnesota; Lake Superior, Lake Huron, Lake St. Clair, Lake Erie, Lake Ontario and any of the waters connecting these five lakes; and the St. Lawrence River where it constitutes the boundary line between New York State and Canada.

To these prices may be added duty. Any person who processes this species may add to his selling price an amount which will recover the full amount of duty which he paid for the particular lot of fish involved in the processing.

[Footnotes 6, 7 and 8 added by Am. 13, 9 F.R. 3388, effective 4-3-44; 6 amended by Am. 19, 9 F.R. 7420, effective 7-1-44 and Am. 20, effective 9-11-44; 7 and 8 revoked by Am. 20, effective 9-11-44]

⁹The processor shall deduct 3½ cents from the base price if he does not either wash and repack the smelts in layers or wash and individually freeze the smelts.

[Footnote 9 added by Am. 15, 9 F.R. 3421, effective 3-28-44]

¹⁰The base prices listed for halibut apply to frozen halibut originally landed fresh on the Pacific Coast of the Continental United States. For frozen halibut originally landed fresh in Canada or Alaska, deduct the following amounts from the listed prices:

Style of dressing:	Deductions cents
Dressed.....	2½
Steaks.....	3½
Fillets.....	4
Round.....	2½
Drawn.....	2½

For frozen halibut originally landed fresh in the Atlantic Coast of the United States, add ½ cent to the listed prices.

[Footnote 10 amended by Am. 19, 9 F.R. 7420, effective 7-1-44]

¹¹The base price listed for these fillets apply only if they are wrapped and marked as gray sole or lemon sole, whichever is the case; otherwise the applicable base price is that listed for Item No. 2 of Schedule No. 11 (o), Dab (Yellowtail).

[Footnotes 10 and 11 added by Am. 16, 9 F.R. 4182, effective 4-22-44, except that with respect to sales made by sellers to buyers

both located west of the Mississippi River effective 5-11-44]

[Sec. 13 formerly 14 redesignated by Am. 20, effective 9-11-44]

Effective date. This regulation shall become effective in the United States on April 13, 1943. [MPR 364 originally issued April 7, 1943]

[Effective date amended by Am. 1, 8 F.R. 5566, effective 4-26-43]

[Effective dates of amendments are shown in notes following parts affected]

NOTE: The reporting and recording provisions of this regulation are approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Issued this 6th day of September 1944.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 44-13765; Filed, Sept. 7, 1944; 12:00 m.]

PART 1364—FRESH, CURED AND CANNED
MEAT AND FISH PRODUCTS

[MPR 398, Amdt. 4]

VARIETY MEATS AND EDIBLE BY-PRODUCTS AT
WHOLESALE

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.*

Maximum Price Regulation No. 398 is amended in the following respects:

1. The following items, "Cheek meat, Lips on", "Feet", "Head, calf, skin on", "Head meat", "Snouts (lean meat out)", "Snouts (lean meat in)", and "Tongue meat", listed in alphabetical order in the table contained in section 13 (a) (1) are amended to read as follows:

Variety meats and edible by-products	Beef	Kosher beef	Vcal	Kosher vcal	Lamb and mutton	Kosher lamb and mutton	Pork
Cheek meat, lips on.....		13.00		13.00			
Feet, scalded.....	10.00	11.00	10.00	10.00			
Head, calf, skin on.....			3.50	4.00			
Head meat.....	13.00	13.00	13.00	13.00	10.00		18.00
Snouts (lean meat out).....							6.00
Snouts (lean meat in).....							7.50
Tongue meat.....	11.00	11.00	11.00				10.00

2. The following items, "Feet, green", "Head, beef, skinned", and "Livers, calf, overweight", are added in alphabetical order in the table contained in section 13 (a) (1).

Variety meats and edible by-products	Beef	Kosher beef	Vcal	Kosher vcal	Lamb and mutton	Kosher lamb and mutton	Pork
Feet, green.....		4.00		4.00			
Head, beef, skinned.....	3.50						
Livers, calf, overweight.....			10.00				

3. The item "Oxtail, split joints" in the tables contained in section 13 (a) (1) and (2) is hereby deleted.

4. The following items, "Hearts" and "Kidneys", listed in alphabetical order in section 13 (a) (2) are amended to read as follows:

Variety meats and edible by-products	Beef	Vcal	Lamb and mutton	Pork
Hearts.....	18.00	18.00	18.00	18.00
Kidneys.....	13.00	13.00	12.00	12.00

5. Section 13 (a) (4) is amended to read as follows:

(4) Vinegar pickled and cooked beef tripe.

	Regular	Honey-comb
Kits (13 pounds), each.....	2.00	2.35
1/2 barrel (17 pounds), each.....	2.60	3.00
1/4 barrel (35 pounds), each.....	5.00	5.00
1/2 barrel (70 pounds), each.....	10.00	11.75
Barrel (200 pounds), each.....	28.00	30.00
Piece (300 pounds), each.....	39.00	45.00
Loose, per hundredweight.....	12.00	14.00

6. Section 14 (d) is amended to read as follows:

(d) **Peddler truck selling addition.** On a peddler truck sale involving delivery of not more than 50 pounds of variety meats and edible by-products in a total delivery of not more than 150

pounds of meats and meat products in any one day from such peddler truck to any buyer's store door, a peddler may add to the prices specified in section 13 (a) (1) the sum of \$1.50 per hundredweight. If such sale involves a delivery of more than 50 pounds of variety meats and edible by-products or a total delivery of more than 150 pounds of meats and meat products, the peddler may add to the price specified in section 13 (a) (1), an amount not in excess of \$0.75 per hundredweight applicable to the total delivery of variety meats and edible by-products in the one day from such peddler truck to the buyer's store door. These additions shall be in lieu of any local delivery and/or transportation charges.

*Copies may be obtained from the Office of Price Administration.

7. Section 14 (g) is amended to read as follows:

(g) **Wholesalers' selling addition.** On sale of variety meats and edible by-products not obtained through custom slaughtering, a person, who at the time of the sale is a wholesaler, may add \$1.00 per cwt. to the applicable zone price: *Provided, however,* That no person shall charge the addition permitted by this section 14 (g) unless such person shall have filed with the appropriate Regional Office of the Office of Price Administration a certified statement that the person (1) is engaged in the business of buying variety meats and edible by-products for resale other than at retail; (2) does not own or control, in whole or in substantial part, any slaughtering plant or facilities, and is not owned or controlled, in whole or in substantial part, by another person who owns or controls in whole or in substantial part any slaughtering plant or facilities; and (3) is not a hotel supply house or peddler truck seller within the meaning of this Maximum Price Regulation No. 398. The filing of such a statement shall not preclude investigation by the Office of Price Administration of the fact relating to the nature of the business carried on by the person filing the statement, or any action or proceeding arising from such investigation.

8. The definition of "Hotel supply house" in section 16 (a) is amended to read as follows:

"Hotel supply house" means a separate selling establishment which is not physically attached to a packing or slaughtering plant, packer's branch house, wholesaler's or other selling establishment; which is engaged in the fabrication of meat cuts and the sale of fabricated meat cuts to purveyors of meals, including the sale of beef carcasses and/or beef wholesale cuts, ground beef and miscellaneous beef items, variety meats and edible by-products and sausage to purveyors of meals, and in the sale of retail meat cuts, variety meats and edible by-products and/or processed meat products to ultimate consumers pursuant to the provisions of § 1364.416 of Revised Maximum Price Regulation No. 169; and which during the period of September 15 through December 15, 1942, sold and/or delivered to purveyors of meals, not less than 70 percent of the total volume by weight of all meats, variety meats and edible by-products and/or sausage and similar products thereof, sold or delivered by it, other than to war procurement agencies. The status of any selling establishment as a hotel supply house shall not be affected where such establishment is physically attached to a packing or slaughtering plant, packer's branch house, wholesaler's or other selling establishment, but is not owned or controlled by, or does not own or control such packing or slaughtering plant, packer's branch house, wholesaler's or other selling establishment. "Own or control" within the meaning of this definition means to own or control directly or indirectly a partnership equity or in excess of 10% of any class of out-

standing stock or to have made loans or advances in excess of 5% of the other person's monthly sales. Any selling establishment which satisfies the definition herein contained and which in addition sells or delivers frozen boneless beef (Army specifications) and/or ground beef and miscellaneous beef items to any purchasing agency of a war procurement agency and/or which sells fabricated beef cuts (War Shipping Administration specifications) shall nevertheless be deemed to be a hotel supply house.

9. Subdivisions (ii) and (iii) of the definition of "purveyor of meals" contained in section 16 (a) are hereby revoked.

10. Subdivisions (iv) and (v) of the definition of "purveyor of meals" contained in section 16 (a) are redesignated (ii) and (iii).

11. The definitions of "Variety meats and edible by-products" "Cheek meat, lips on", "Livers, beef, unblemished", "Livers, veal or calf, unblemished", "Tongues, beef" and "Tongues, lamb" appearing in section 16 (b) are amended to read as follows:

"Variety meats and edible by-products" means any by-product of hog, cattle, calf, sheep and lamb slaughter which is listed in any form in section 13 and is clean, sound, has at all times been handled in a sanitary manner, and is free from foreign material, mucus, hair, and wool. Referring to variety meats and edible by-products derived from livestock slaughter, the term:

"Cheek meat, lips on" of cattle or calves means the lean muscle on the inside and outside of the lower jaw, with the lip attached.

"Livers, beef, unblemished" means all livers of any weight that have bright uniform color, light to chocolate brown, obtained from the slaughter of cattle other than calves.

"Livers, veal or calf, unblemished" means all livers of bright uniform color, short and plump and fine grained in texture, free from cuts or mutilations, weighing not more than 5½ pounds obtained from the slaughter of calves.

"Tongues, beef", means tongues from cattle, cut off at a point that leaves the epiglottis on the tongue. The entire gullet including the soft palate shall be removed and the hinge bone shall not protrude over the end of the tongue. One-half inch of fat may be left on the underside of the tongue, which shall be trimmed smooth in removing the glands. This grade of tongue may have a single mutilation not over 2½ inches in diameter or 1½ inches in depth, or three mutilations not over the size of a half dollar in circumference or one inch in depth. The tip may be cut off up to a point where cross section thickness does not exceed one and one-half inches.

"Tongues, lamb" means lamb or sheep tongues, scalded, skinned and trimmed so as to leave the epiglottis on the tongue. The hinge bones are to be cut flush with the butt end of the tongue. All fat is to be trimmed from the base of the tongue.

12. The definitions of "Feet" and "Livers, beef, calf, blemished" contained in section 16 (b) hereby are revoked.

13. The definitions of "Feet, green", "Feet, scalded", "Head, beef, skinned", "Livers, beef, blemished", "Livers, veal or calf, blemished", and "Livers, calf, overweight" are added in their alphabetical order in section 16 (b) to read as follows:

"Feet, green", means cattle or calf feet with hair and hooves on.

"Feet, scalded" means clean scalded cattle or calf feet, hooves removed.

"Head, beef, skinned", means a skinned beef head with the tongue removed.

"Livers, beef, blemished" means (i) all black, blemished, discolored or mutilated livers obtained from the slaughter of cattle other than calves, and (ii) all black, blemished, discolored or mutilated livers weighing more than 5½ pounds obtained from the slaughter of calves.

"Livers, veal or calf, blemished" means all black, blemished, discolored or mutilated livers weighing not more than 5½ pounds obtained from the slaughter of calves.

"Livers, calf, overweight" means all livers of bright uniform color, short and plump and fine grained in texture, free from cuts or mutilations, weighing more than 5½ pounds, but not more than 7½ pounds, obtained from the slaughter of calves.

This amendment shall become effective September 12, 1944.

Issued this 7th day of September 1944.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 44-13764; Filed, Sept. 7, 1944;
11:59 a. m.]

PART 1394—RATIONING OF FUEL AND FUEL PRODUCTS

[RO 5C,¹ Corr. to Amdts. 136, 138]

MILEAGE RATIONING: GASOLINE REGULATIONS

The following note is added to Amendments 136 and 138 of Ration Order 5C preceding the effective date provisions in each amendment:

Note: The reporting and record-keeping requirements of this amendment have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

This correction shall become effective September 7, 1944.

(Pub. Laws 671, 76th Cong.; as amended by Pub. Laws 89, 421 and 507, 77th Cong.; W.P.B. Dir. No. 1, Supp. Dir. No. 1Q, 7 F.R. 562, 9121, E.O. 9125, 7 F.R. 2719)

Issued this 7th day of September 1944.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 44-13778; Filed, Sept. 7, 1944;
11:56 a. m.]

¹ 8 F.R. 15937.

PART 1394—RATIONING OF FUEL AND FUEL PRODUCTS

[RO 5C,¹ Amdt. 147]

MILEAGE RATIONING: GASOLINE REGULATION

A rationale accompanying this amendment issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Ration Order 5C is amended in the following respects:

Section 1394.7851 (b) (2) (ii) is amended to read as follows:

(ii) To carry persons to and from the polls for the purpose of voting in public elections (including primary elections); or to act as duly appointed election officials or poll watchers; or by a duly qualified and bona fide candidate for public office for purposes essential to the prosecution of his candidacy; or by the duly appointed principal campaign manager of a duly qualified and bona fide candidate for a state or federal public office, for the purpose of managing the political campaign of such candidate.

(a) When application is made for a special ration for the principal campaign manager of a duly qualified and bona fide candidate for a state or federal public office, the candidate shall certify to the Board that travel by the applicant is necessary to conduct the campaign, and that such applicant has been duly appointed his principal campaign manager. Only one campaign manager for each such candidate during any one period of time may be issued a ration under this subdivision.

No ration shall be issued, under this subdivision, for use by the principal campaign manager which will allow an average mileage in excess of the maximum set forth below:

1. If application is made in Area A, the maximum mileage is 400 miles per month.

2. If application is made in Area B, the maximum mileage is 475 miles per month.

3. If application is made in the gasoline shortage area, the maximum mileage is 325 miles per month.

The total mileage that may be issued for the purpose, as a special ration or supplemental ration or both, may not exceed the maximum set forth in this subdivision.

(b) Where the law requires a person to satisfy certain conditions before his name may be placed on the ballot in an election (including a primary election), he is not a duly qualified candidate until he has met all those conditions. However, if the payment of a fee is one of those conditions and the fee has not been fixed sixty days before the election, the applicant is a duly qualified candidate within the meaning of this subdivision if the application is filed not earlier than sixty days before the elec-

*Copies may be obtained from the Office of Price Administration.

¹ 8 F.R. 15937.

tion and the Board is satisfied that he has met all the other conditions and that he will pay the fee as soon as it is fixed.

This amendment shall become effective September 11, 1944.

(Pub. Laws 671, 76th Cong.; as amended by Pub. Laws 89, 421 and 507, 77th Cong.; W.P.B. Dir. No. 1, Supp. Dir. No. 1Q, 7 F.R. 562, 9121, E.O. 9125, 7 F.R. 2719)

NOTE: The reporting and record keeping requirements of this amendment have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Issued this 7th day of September 1944.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 44-13779; Filed, Sept. 7, 1944;
11:56 a. m.]

PART 1394—RATIONING OF FUEL AND FUEL PRODUCTS

[RO 5D, Amdt. 2]

GASOLINE RATIONING REGULATIONS FOR THE PANAMA CANAL ZONE

A rationale accompanying this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Ration Order 5D is amended in the following respects:

1. Section 1394.9006 is amended to read as follows:

§ 1394.9006 *Persons entitled to basic rations.* The owner or the person who is entitled to the use of a registered passenger automobile or a registered motorcycle and who is otherwise authorized to purchase gasoline in the Canal Zone under Article III of the 1936 Treaty between the United States and the Republic of Panama, may obtain a basic ration, for use with such automobile or motorcycle during the period from October 1, 1944, to September 30, 1945, inclusive.

2. Section 1394.9007 (b) is amended to read as follows:

(b) Coupons in Basic Class E books shall be valid for transfer of gasoline to a consumer at any time during October 1, 1944, to September 30, 1945, inclusive.

Sections 1394.9008 (b) and (c) are amended to read as follows:

(b) Pursuant to such application, a basic ration shall be issued immediately by the Chief, License Bureau, who shall remove from any Class A book issued subsequent to October 1, 1944, all expired coupons and one currently valid coupon for each full eight days which have elapsed in the valid period during which such book is issued.

(c) No more than one basic ration may be issued for a vehicle except as provided in § 1394.9038 and no person may obtain more than one basic ration for the same

vehicle, during the period from October 1, 1944, to September 30, 1945.

This amendment shall become effective October 1, 1944.

Issued this 7th day of September 1944.

J. C. MEHAFFEY,
Rationing Administrator
for the Canal Zone.

Approved:

GERALD A. BARRETT,
Acting Regional Administrator.

[F. R. Doc. 44-13781; Filed, Sept. 7, 1944;
11:57 a. m.]

PART 1418—TERRITORIES AND POSSESSIONS [RMFR 183, Corr. to Amdt. 48]

MIXED AND STRAIGHT FUEL IN PUERTO RICO

The figure "25%" in section 64 (b) (ii) is corrected to read "25g".

This correction shall become effective as of August 7, 1944.

Issued this 7th day of September 1944.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 44-13770; Filed, Sept. 7, 1944;
11:54 a. m.]

PART 1499—COMMODITIES AND SERVICES

[Rev. SR 14 to GMPR, Amdt. 170]

IMPORTED DRESSED HOG BRISTLES

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Section 6.57 is added to read as follows:

SEC. 6.57 *Imported dressed hog bristle.* This section establishes maximum prices for all sales of imported dressed hog bristle of the types enumerated below. The prices established by this section include commissions and all other charges.

(a) *Maximum prices for dressed hog bristle produced in China.*

Description	Maximum price per pound f. o. b. domestic shipping point, net cash		
	Black, brown or spotted	White	Blacked
Riflings.....	\$1.70	\$2.00	\$1.75
2 1/2".....	2.00	2.50	2.00
3".....	2.50	3.00	2.50
3 1/2".....	3.00	3.50	3.00
4".....	3.50	4.00	3.50
4 1/2".....	4.00	4.50	4.00
5".....	4.50	5.00	4.50
5 1/2".....	5.00	5.50	5.00
6".....	5.50	6.00	5.50
6 1/2".....	6.00	6.50	6.00
7".....	6.50	7.00	6.50
7 1/2".....	7.00	7.50	7.00
8".....	7.50	8.00	7.50
8 1/2".....	8.00	8.50	8.00
9".....	8.50	9.00	8.50
9 1/2".....	9.00	9.50	9.00
10".....	9.50	10.00	9.50
10 1/2".....	10.00	10.50	10.00
11".....	10.50	11.00	10.50
11 1/2".....	11.00	11.50	11.00
12".....	11.50	12.00	11.50
12 1/2".....	12.00	12.50	12.00
13".....	12.50	13.00	12.50
13 1/2".....	13.00	13.50	13.00
14".....	13.50	14.00	13.50
14 1/2".....	14.00	14.50	14.00
15".....	14.50	15.00	14.50
15 1/2".....	15.00	15.50	15.00
16".....	15.50	16.00	15.50
16 1/2".....	16.00	16.50	16.00
17".....	16.50	17.00	16.50
17 1/2".....	17.00	17.50	17.00
18".....	17.50	18.00	17.50
18 1/2".....	18.00	18.50	18.00
19".....	18.50	19.00	18.50
19 1/2".....	19.00	19.50	19.00
20".....	19.50	20.00	19.50
20 1/2".....	20.00	20.50	20.00
21".....	20.50	21.00	20.50
21 1/2".....	21.00	21.50	21.00
22".....	21.50	22.00	21.50
22 1/2".....	22.00	22.50	22.00
23".....	22.50	23.00	22.50
23 1/2".....	23.00	23.50	23.00
24".....	23.50	24.00	23.50
24 1/2".....	24.00	24.50	24.00
25".....	24.50	25.00	24.50
25 1/2".....	25.00	25.50	25.00
26".....	25.50	26.00	25.50
26 1/2".....	26.00	26.50	26.00
27".....	26.50	27.00	26.50
27 1/2".....	27.00	27.50	27.00
28".....	27.50	28.00	27.50
28 1/2".....	28.00	28.50	28.00
29".....	28.50	29.00	28.50
29 1/2".....	29.00	29.50	29.00
30".....	29.50	30.00	29.50
30 1/2".....	30.00	30.50	30.00
31".....	30.50	31.00	30.50
31 1/2".....	31.00	31.50	31.00
32".....	31.50	32.00	31.50
32 1/2".....	32.00	32.50	32.00
33".....	32.50	33.00	32.50
33 1/2".....	33.00	33.50	33.00
34".....	33.50	34.00	33.50
34 1/2".....	34.00	34.50	34.00
35".....	34.50	35.00	34.50
35 1/2".....	35.00	35.50	35.00
36".....	35.50	36.00	35.50
36 1/2".....	36.00	36.50	36.00
37".....	36.50	37.00	36.50
37 1/2".....	37.00	37.50	37.00
38".....	37.50	38.00	37.50
38 1/2".....	38.00	38.50	38.00
39".....	38.50	39.00	38.50
39 1/2".....	39.00	39.50	39.00
40".....	39.50	40.00	39.50
40 1/2".....	40.00	40.50	40.00
41".....	40.50	41.00	40.50
41 1/2".....	41.00	41.50	41.00
42".....	41.50	42.00	41.50
42 1/2".....	42.00	42.50	42.00
43".....	42.50	43.00	42.50
43 1/2".....	43.00	43.50	43.00
44".....	43.50	44.00	43.50
44 1/2".....	44.00	44.50	44.00
45".....	44.50	45.00	44.50
45 1/2".....	45.00	45.50	45.00
46".....	45.50	46.00	45.50
46 1/2".....	46.00	46.50	46.00
47".....	46.50	47.00	46.50
47 1/2".....	47.00	47.50	47.00
48".....	47.50	48.00	47.50
48 1/2".....	48.00	48.50	48.00
49".....	48.50	49.00	48.50
49 1/2".....	49.00	49.50	49.00
50".....	49.50	50.00	49.50
50 1/2".....	50.00	50.50	50.00
51".....	50.50	51.00	50.50
51 1/2".....	51.00	51.50	51.00
52".....	51.50	52.00	51.50
52 1/2".....	52.00	52.50	52.00
53".....	52.50	53.00	52.50
53 1/2".....	53.00	53.50	53.00
54".....	53.50	54.00	53.50
54 1/2".....	54.00	54.50	54.00
55".....	54.50	55.00	54.50
55 1/2".....	55.00	55.50	55.00
56".....	55.50	56.00	55.50
56 1/2".....	56.00	56.50	56.00
57".....	56.50	57.00	56.50
57 1/2".....	57.00	57.50	57.00
58".....	57.50	58.00	57.50
58 1/2".....	58.00	58.50	58.00
59".....	58.50	59.00	58.50
59 1/2".....	59.00	59.50	59.00
60".....	59.50	60.00	59.50
60 1/2".....	60.00	60.50	60.00
61".....	60.50	61.00	60.50
61 1/2".....	61.00	61.50	61.00
62".....	61.50	62.00	61.50
62 1/2".....	62.00	62.50	62.00
63".....	62.50	63.00	62.50
63 1/2".....	63.00	63.50	63.00
64".....	63.50	64.00	63.50
64 1/2".....	64.00	64.50	64.00
65".....	64.50	65.00	64.50
65 1/2".....	65.00	65.50	65.00
66".....	65.50	66.00	65.50
66 1/2".....	66.00	66.50	66.00
67".....	66.50	67.00	66.50
67 1/2".....	67.00	67.50	67.00
68".....	67.50	68.00	67.50
68 1/2".....	68.00	68.50	68.00
69".....	68.50	69.00	68.50
69 1/2".....	69.00	69.50	69.00
70".....	69.50	70.00	69.50
70 1/2".....	70.00	70.50	70.00
71".....	70.50	71.00	70.50
71 1/2".....	71.00	71.50	71.00
72".....	71.50	72.00	71.50
72 1/2".....	72.00	72.50	72.00
73".....	72.50	73.00	72.50
73 1/2".....	73.00	73.50	73.00
74".....	73.50	74.00	73.50
74 1/2".....	74.00	74.50	74.00
75".....	74.50	75.00	74.50
75 1/2".....	75.00	75.50	75.00
76".....	75.50	76.00	75.50
76 1/2".....	76.00	76.50	76.00
77".....	76.50	77.00	76.50
77 1/2".....	77.00	77.50	77.00
78".....	77.50	78.00	77.50
78 1/2".....	78.00	78.50	78.00
79".....	78.50	79.00	78.50
79 1/2".....	79.00	79.50	79.00
80".....	79.50	80.00	79.50
80 1/2".....	80.00	80.50	80.00
81".....	80.50	81.00	80.50
81 1/2".....	81.00	81.50	81.00
82".....	81.50	82.00	81.50
82 1/2".....	82.00	82.50	82.00
83".....	82.50	83.00	82.50
83 1/2".....	83.00	83.50	83.00
84".....	83.50	84.00	83.50
84 1/2".....	84.00	84.50	84.00
85".....	84.50	85.00	84.50
85 1/2".....	85.00	85.50	85.00
86".....	85.50	86.00	85.50
86 1/2".....	86.00	86.50	86.00
87".....	86.50	87.00	86.50
87 1/2".....	87.00	87.50	87.00
88".....	87.50	88.00	87.50
88 1/2".....	88.00	88.50	88.00
89".....	88.50	89.00	88.50
89 1/2".....	89.00	89.50	89.00
90".....	89.50	90.00	89.50
90 1/2".....	90.00	90.50	90.00
91".....	90.50	91.00	90.50
91 1/2".....	91.00	91.50	91.00
92".....	91.50	92.00	91.50
92 1/2".....	92.00	92.50	92.00
93".....	92.50	93.00	92.50
93 1/2".....	93.00	93.50	93.00
94".....	93.50	94.00	93.50
94 1/2".....	94.00	94.50	94.00
95".....	94.50	95.00	94.50
95 1/2".....	95.00	95.50	95.00
96".....	95.50	96.00	95.50
96 1/2".....	96.00	96.50	96.00
97".....	96.50	97.00	96.50
97 1/2".....	97.00	97.50	97.00
98".....	97.50	98.00	97.50
98 1/2".....	98.00	98.50	98.00
99".....	98.50	99.00	98.50
99 1/2".....	99.00	99.50	99.00
100".....	99.50	100.00	99.50
100 1/2".....	100.00	100.50	100.00
101".....	100.50	101.00	100.50
101 1/2".....	101.00	101.50	101.00
102".....	101.50	102.00	101.50
102 1/2".....	102.00	102.50	102.00
103".....	102.50	103.00	102.50
103 1/2".....	103.00	103.50	103.00
104".....	103.50	104.00	103.5

imum price of the next shorter length listed.

(d) *Invoices.* Every seller shall, with respect to each delivery of bristle for which a maximum price is established by this section, furnish an invoice or other document to the purchaser showing the name and address of the seller and the buyer, the type and length of bristle delivered and the price charged therefor.

This amendment shall become effective September 12, 1944.

Issued this 7th day of September 1944.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 44-13775; Filed, Sept. 7, 1944;
11:58 a. m.]

PART 1499—COMMODITIES AND SERVICES

[RMFR 165, Supp. Service Reg. 34]

HAND LAUNDRIES IN FLINT, MICH. AREA.

A statement of the considerations involved in the issuance of this Supplementary Service Regulation No. 34 has been filed with the Division of the Federal Register.* For the reasons set forth in that statement and under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, and Executive Orders Nos. 9250 and 9328, Supplementary Service Regulation No. 34 is hereby issued.

§ 1499.2269 *Hand laundries in the Flint, Michigan area*—(a) *Dollars-and-cents maximum prices established for hand laundry services sold by hand laundries in the Flint, Michigan area.* (1) The maximum prices established by Revised Maximum Price Regulation No. 165, for hand laundry services sold by hand laundries in the Flint, Michigan area are hereby modified, and henceforth shall be the prices set forth in Appendix A.

(2) *Definitions.* As used in this supplementary service regulation the term: "Hand laundry" means a retail laundry establishment receiving and distributing laundry, generally finishing wearing apparel by hand ironing done on the premises, giving only limited, if any, delivery service and employing 10 or less employees.

"Flint, Michigan area" means the corporate limits of Flint, Michigan.

"Shirts" as used in Appendix A means all shirts except the following:

Shirts made of silk, wool, rayon and other artificial fibers; gabardine shirts; full dress shirts.

The prices of shirts included within the above exceptions shall be the prices for these items which were filed by the individual laundry with the OPA. If no such prices have been filed, the maximum price to be charged for all shirts shall be the price established for shirts by Appendix A.

*Copies may be obtained from the Office of Price Administration.

¹ 9 F.R. 7439, 9107, 9411, 17200, 3395, 6818, 9401, 9458.

"Overall pants" as used in Appendix A means blue denim overall pants.

(3) *Posting requirements.* Within 30 days after the issuance of this supplementary service regulation, every hand laundry located in the Flint, Michigan area shall post on its premises in a place and manner so that it is plainly visible to the purchasing public, a placard or card setting forth the maximum prices established in Appendix A.

(4) *Elimination of individual adjustments.* On and after the effective date of this Supplementary Service Regulation the provisions of section 16 (a) of Revised Maximum Price Regulation No. 165 shall no longer be available to sellers covered by this regulation. On and after the effective date of this regulation, all surcharges and percentage surcharges made by hand laundries located in the Flint, Michigan area shall cease and all percentage adjustments granted by the Office of Price Administration to hand laundries located in the Flint, Michigan area are hereby revoked.

(5) *Less than maximum prices.* Lower prices than those established by this regulation may be charged, demanded, paid or offered.

(6) *Other services supplied by hand laundries.* Laundry services not listed in Appendix A performed by hand laundries shall be governed by Revised Maximum Price Regulation No. 165.

APPENDIX A

Laundry service	Price
Shirts.....	\$0.18
Collars.....	.06
Socks.....	.06
Undershirts.....	.10
Shorts.....	.10
Unionsuits.....	.20
Pajamas.....	.25
Handkerchiefs.....	.03
Trousers and slacks.....	.40
Nurses' uniforms.....	.45
Sheets.....	.15
Pillow slips.....	.06
Hand towels.....	.04
Bath towels.....	.05
Kitchen towels.....	.04
Overalls.....	.35
Coveralls.....	.45
Overall pants.....	.30
Overall jackets.....	.25
Shop aprons.....	.15

This Supplementary Service Regulation No. 34 shall become effective September 12, 1944.

Issued this 7th day of September 1944.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 44-13774; Filed, Sept. 7, 1944;
11:58 a. m.]

PART 1364—FRESH, CURED AND CANNED MEAT AND FISH PRODUCTS, SECTION 1364

[RMFR 148, Amdt. 18]

DRESSED HOGS AND WHOLESALE PORK CUTS

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.

Revised Maximum Price Regulation No. 148 is amended in the following respects:

1. Items 20, 21, 23, 25, 27, 28 and 31 of Schedule I (h) of Section 1364.35 are amended and item 33 of Schedule I (h) of Section 1364.35 is added to read respectively as follows:

	Size of can	Price (per 100 pounds)
20. Sliced luncheon meat:		
Cylindrical cans.....	12 oz.....	\$31.50
Rectangular cans.....	12 oz.....	35.00
	2½ lb.....	33.00
	6 lb.....	32.75
21. Sliced ham:		
Cylindrical cans.....	12 oz.....	35.00
Rectangular cans.....	12 oz.....	35.50
	2½ lb.....	33.50
	6 lb.....	33.25
23. Pork sausage links:		
S. O.....	2 lb.....	36.50
H. O.....	2 lb.....	33.25
25. Corned pork.....	12 oz.....	55.25
	6 lb.....	53.50
27. Dry salt bacon.....	12 lb.....	20.00
	14 lb.....	25.75
28. Pork tongues.....	12 oz.....	30.00
	2½ lb.....	34.50
	6 lb.....	34.00
31. Pork and gravy:		
Braised.....	30 oz.....	41.00
Unbraised.....	30 oz.....	36.00
33. Sliced bacon (Type II, O. Q. D. 33D specifications).....	5 or 5½ lb.....	30.00
	7½ lb.....	29.75
	14 or 16 lb.....	29.50

2. The product headings of item 26 of Schedule I (h) of Section 1364.35 are amended to read as follows:

26. Sliced bacon (F. D. A. specifications)

Sliced bacon (C. Q. D. 155A specifications).

This amendment shall become effective September 6, 1944.

Issued this 6th day of September 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-13714; Filed, Sept. 6, 1944;
4:24 p. m.]

PART 1305—ADMINISTRATION

[Supp. Order 92, Amdt. 3]

ADJUSTABLE PRICING OF CERTAIN COTTON TEXTILES

A statement of the reasons involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.

Supplementary Order No. 92 is amended in the following respects:

1. In Section 1305.120 (a) subparagraph (5) is added to read as follows:

(5) Ducks covered by Maximum Price Regulation No. 118,² when sold to war procurement agencies.

2. Section 1305.120 (b) is amended to read as follows:

(b) In connection with any sale first made on or after June 30, 1944 of any of the goods referred to in subparagraphs (1) (2) and (3) of paragraph (a) and

¹ 9 F.R. 7502, 9896, 10578.

² Maximum Price Regulation No. 118 (Cotton Products), 8 F.R. 12186, 12934; 9 F.R. 401, 10088.

any delivery pursuant thereto, and in connection with any sale first made on or after August 12, 1944 of any of the goods referred to in subparagraph (4) of paragraph (a), and any delivery pursuant thereto, and in connection with any sale first made on or after September 6, 1944 of any of the goods referred to in subparagraph (5) of paragraph (a), and any delivery pursuant thereto, the producer may agree with his customer to adjust the price to conform to any revised ceiling price which may be established by the Office of Price Administration prior to the revocation of the relevant provisions of this supplementary order.

This Amendment No. 3 shall become effective September 6, 1944.

Issued this 6th day of September 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-13715; Filed, Sept. 6, 1944;
4:29 p. m.]

Notices

DEPARTMENT OF LABOR.

Wage and Hour Division.

LEARNER EMPLOYMENT CERTIFICATES

ISSUANCE TO VARIOUS INDUSTRIES

Notice of issuance of special certificates for the employment of learners under the Fair Labor Standards Act of 1938.

Notice is hereby given that special certificates authorizing the employment of learners at hourly wage rates lower than the minimum wage rate applicable under section 6 of the act are issued under section 14 thereof, Part 522 of the regulations issued thereunder (August 16, 1940, 5 F.R. 2862, and as amended June 25, 1942, 7 F.R. 4725), and the determination and order or regulation listed below and published in the FEDERAL REGISTER as here stated.

Apparel Learner Regulations, September 7, 1940 (5 F.R. 3591), as amended by Administrative Order March 13, 1943 (8 F.R. 3079).

Single Pants, Shirts and Allied Garments, Women's Apparel, Sportswear, Rainwear, Robes and Leather and Sheep-Lined Garments Divisions of the Apparel Industry, Learner Regulations, July 20, 1942 (7 F.R. 4724), as amended by Administrative Order March 13, 1943 (8 F.R. 3079), and Administrative Order June 7, 1943 (8 F.R. 7890).

Artificial Flowers and Feathers Learner Regulations, October 24, 1940 (5 F.R. 4203).

Glove Findings and Determination of February 20, 1940, as amended by Administrative Order September 20, 1940 (5 F.R. 3748) and as further amended by Administrative Order, March 13, 1943 (8 F.R. 3079).

Hosiery Learner Regulations, September 4, 1940 (5 F.R. 3530), as amended by Administrative Order March 13, 1943 (8 F.R. 3079).

Independent Telephone Learner Regulations, July 17, 1944 (9 F.R. 7125).

Knitted Wear Learner Regulations, October 10, 1940 (5 F.R. 3982), as amended by Administrative Order, March 13, 1943 (8 F.R. 3079).

Millinery Learner Regulations, Custom Made and Popular Priced, August 29, 1940 (5 F.R. 3392, 3393).

Textile Learner Regulations, May 16, 1941 (6 F.R. 2446) as amended by Administrative Order March 13, 1943 (8 F.R. 3079).

Woolen Learner Regulations, October 30, 1940 (5 F.R. 4302).

Notice of Amended Order for the Employment of Learners in the Cigar Manufacturing Industry, July 20, 1941 (6 F.R. 3753).

The employment of learners under these certificates is limited to the terms and conditions therein contained and to the provisions of the applicable determination and order or regulations cited above. The applicable determination and order or regulations, and the effective and expiration dates of the certificates issued to each employer is listed below. The certificates may be cancelled in the manner provided in the regulations and as indicated in the certificates. Any person aggrieved by the issuance of any of these certificates, may seek a review or reconsideration thereof.

NAME AND ADDRESS OF FIRM, INDUSTRY, PRODUCT, NUMBER OF LEARNERS AND EFFECTIVE DATES

SINGLE PANTS, SHIRTS, AND ALLIED GARMENTS, WOMEN'S APPAREL SPORTSWEAR, RAINWEAR, ROBES AND LEATHER AND SHEEP-LINED GARMENTS DIVISIONS OF THE APPAREL INDUSTRY

Carbondale Children's Dress Company, 7th Avenue & Mill Street, Carbondale, Pennsylvania; infants' and children's dresses; 10 percent (T); effective September 2, 1944, expiring September 1, 1945.

Martin Manufacturing Company, Lindell Street, Martin, Tennessee; cotton work shirts; 10 percent (T); effective August 31, 1944, expiring October 31, 1944.

Salant & Salant, Inc., Lawrenceburg, Tennessee; cotton work shirts; 10 percent (T); effective August 31, 1944, expiring October 31, 1944.

Salant & Salant, Inc., Obion, Tennessee; cotton work shirts; 10 percent (T); effective August 31, 1944, expiring October 31, 1944.

Salant & Salant, Inc., Pine Street, Lexington, Tennessee; cotton work shirts; 10 percent (T); effective August 31, 1944, expiring October 31, 1944.

Salant & Salant, Inc., Washington Street, Paris, Tennessee; cotton work shirts; 10 percent (T); effective August 31, 1944, expiring October 31, 1944.

Salant & Salant, Inc., Parsons, Tennessee; cotton work pants; 10 percent (T); effective August 31, 1944, expiring October 31, 1944.

Salant & Salant, Inc., South First Street, Union City, Tennessee; cotton work shirts; 10 percent (T); effective August 31, 1944, expiring October 31, 1944.

TELEPHONE INDUSTRY

Peoples Telephone Company, Aurelia, Iowa; to employ learners as commercial switchboard operators at its Aurelia exchange located at Aurelia, Iowa; effective September 1, 1944, expiring August 31, 1945.

CIGAR INDUSTRY

General Cigar Company, Inc., 205 Court Street, Evansville, Indiana; hand-made cigars; 10 percent (T); hand' cigar making for a learning period of 860 hours at 30 cents per hour for the first 480 hours, and 35 cents per hour for the remaining 480 hours; machine stripping for a learning period of 160 hours at 30 cents per hour; effective September 9, 1944, expiring September 8, 1945.

General Cigar Company, Inc., 5th and Hickory Streets, Mt. Carmel, Pennsylvania; hand-made cigars; 10 percent (T); hand cigar making for a learning period of 860 hours at 30 cents per hour for the first 480 hours and 35 cents per hour for the remaining 480

hours; effective September 7, 1944, expiring September 6, 1945.

General Cigar Company, Inc., 17 South Grant Street, Shenandoah, Pennsylvania; hand-made cigars; 10 percent (T); hand cigar making for a learning period of 860 hours at 30 cents per hour for the first 480 hours, and 35 cents per hour for the remaining 480 hours; cigar packing for a learning period of 320 hours at 30 cents per hour; effective September 8, 1944, expiring September 7, 1945.

Jno. H. Swisher & Son, Inc., 16th and Ionia Streets, Jacksonville, Florida; machine-made cigars; 10 percent (T); cigar machine operating for a learning period of 320 hours at 30 cents per hour; cigar packing and machine stripping for a learning period of 160 hours at 30 cents per hour; effective August 31, 1944, expiring August 30, 1945.

Signed at New York, New York, this 5th day of September 1944.

PAULINE C. GILBERT,
Authorized Representative
of the Administrator.

[F. R. Doc. 44-13723; Filed, Sept. 7, 1944;
10:26 a. m.]

FEDERAL COMMUNICATIONS COMMISSION.

[Docket No. 6539]

GEORGIA BROADCASTING Co.

NOTICE OF HEARING

In re application of F. R. Pidcock, Sr. and James M. Wilder, d/b as Georgia Broadcasting Company (New); date filed, May 1, 1944; for construction permit; class of service, broadcast; class of station, broadcast; location, Savannah, Georgia; operating assignment specified: frequency, 1400 kc; power, 250 w; hours of operation, unlimited time. File No. B3-P-3606.

You are hereby notified that the Commission has examined the application in the above-entitled case and has designated the matter for hearing to be consolidated with the applications of A. C. Neff, Docket No. 6640; Chatham Broadcasting Company, Docket No. 6641; and J. W. Woodruff & J. W. Woodruff, Jr., d/b as Albany Broadcasting Co. (WGPC), Docket No. 6642, for the following reasons:

1. To determine the legal, financial, technical and other qualifications of the applicant partnership, and of its members, to construct and operate the proposed station.

2. To determine the areas and populations which may be expected to gain primary broadcast service from the operation of the proposed station and what other broadcast services are available to these areas and populations.

3. To determine the type and character of the program service which applicant may be expected to render and the extent to which such service is now being rendered by any other station or stations serving the proposed service area in whole or in part.

4. To obtain full information concerning applicant's proposals with respect to the employment of personnel to construct and operate the proposed station

and concerning the background, experience and qualifications of such proposed employees.

5. To determine the nature, extent and effect of any interference which would result from the simultaneous operation of the proposed station and the operation of Station WMBR, Jacksonville, Florida, as well as the areas and populations which would be affected thereby and the nature of other broadcast service available to such areas and populations.

6. To determine whether the granting of this application would serve an outstanding public need or national interest, within the meaning of the Commission's supplemental statement of policy of January 26, 1944.

7. To determine whether the granting of this application would be otherwise consistent with the policies announced by the Commission in its memorandum opinion of April 27, 1942 and supplements thereto.

8. To determine whether the granting of this application would tend toward a fair, efficient and equitable distribution of radio service, as contemplated by section 307 (b) of the Communications Act of 1934, as amended.

9. To determine whether, in view of the facts adduced under the foregoing issues, as well as under the issues in Dockets Nos. 6640, 6641 and 6642, public interest, convenience or necessity would be served by a grant of this application, or the application of A. C. Neff (File No. B3-P-3628; Docket No. 6640); or the application of Chatham Broadcasting Company (File No. B3-P-3658; Docket No. 6641), or the application of J. W. Woodruff and J. W. Woodruff, Jr., d/b as Albany Broadcasting Company (File No. B3-P-3643; Docket No. 6642), or any of them.

The application involved herein will not be granted by the Commission unless the issues listed above are determined in favor of the applicant on the basis of a record duly and properly made by means of a formal hearing.

The applicant is hereby given the opportunity to obtain a hearing on such issues by filing a written appearance in accordance with the provisions of § 1.382 (b) of the Commission's rules of practice and procedure. Persons other than the applicant who desire to be heard must file a petition to intervene in accordance with the provisions of § 1.102 of the Commission's rules of practice and procedure.

The applicant's address is as follows: F. R. Pidcock, Sr., and James M. Wilder, d/b as Georgia Broadcasting Company, care of James M. Wilder, P. O. Box 303, Moultrie, Georgia.

Dated at Washington, D. C., September 4, 1944.

By the Commission.

[SEAL]

T. J. SLOWIE,
Secretary.

[F. R. Doc. 44-13730; Filed, Sept. 7, 1944;
10:12 a. m.]

[Docket No. 6640]

A. C. NEFF

NOTICE OF HEARING

In re application of A. C. Neff (New); date filed, May 31, 1944; for construction permit; class of service, broadcast; class of station, broadcast; location, Savannah, Georgia; operating assignment specified: frequency, 1400 kc; power, 250 w; hours of operation, unlimited. File No. B3-P-3628.

You are hereby notified that the Commission has examined the application in the above-entitled case and has designated the matter for hearing to be consolidated with the applications of F. R. Pidcock, Sr., and James M. Wilder, d/b as Georgia Broadcasting Company, Docket No. 6639; Chatham Broadcasting Company, Docket No. 6641; and J. W. Woodruff & J. W. Woodruff, Jr., d/b as Albany Broadcasting Co., (WGFC), Docket No. 6642, for the following reasons:

1. To determine the legal, financial, technical and other qualifications of the applicant, to construct and operate the proposed station.

2. To determine the areas and populations which may be expected to gain primary broadcast service from the operation of the proposed station and what other broadcast services are available to these areas and populations.

3. To determine the type and character of the program service which applicant may be expected to render and the extent to which such service is now being rendered by any other station or stations serving the proposed service area in whole or in part.

4. To obtain full information concerning applicant's proposal with respect to the employment of personnel to construct and operate the proposed station and concerning the background, experience and qualifications of such proposed employees.

5. To determine the nature, extent and effect of any interference which would result from the simultaneous operation of the proposed station and the operation of the proposed station and the operation of Station WMBR, Jacksonville, Florida, as well as the areas and populations which would be affected thereby and the nature of other broadcast service available to such areas and populations.

6. To determine whether the granting of this application would serve an outstanding public need or national interest, within the meaning of the Commission's supplemental statement of policy of January 26, 1944.

7. To determine whether the granting of this application would be otherwise consistent with the policies announced by the Commission in its memorandum opinion of April 27, 1942, and supplements thereto.

8. To determine whether the granting of this application would tend toward a fair, efficient and equitable distribution of radio service, as contemplated by sec-

tion 307 (b) of the Communications Act of 1934, as amended.

9. To determine whether, in view of the facts adduced under the foregoing issues, as well as under the issues in Dockets Nos. 6639, 6641 and 6642, public interest, convenience or necessity would be served by a grant of this application, or the application of F. R. Pidcock, Sr. and James M. Wilder, d/b as Georgia Broadcasting Company (File No. B3-P-3606; Docket No. 6639), or the application of Chatham Broadcasting Company (File No. B3-P-3658; Docket No. 6641), or the application of J. W. Woodruff and J. W. Woodruff, Jr., d/b as Albany Broadcasting Company (File No. B3-P-3643; Docket No. 6642), or any of them.

The application involved herein will not be granted by the Commission unless the issues listed above are determined in favor of the applicant on the basis of a record duly and properly made by means of a formal hearing.

The applicant is hereby given the opportunity to obtain a hearing on such issues by filing a written appearance in accordance with the provisions of § 1.382 (b) of the Commission's rules of practice and procedure. Persons other than the applicant who desire to be heard must file a petition to intervene in accordance with the provisions of § 1.102 of the Commission's rules of practice and procedure.

The applicant's address is as follows: A. C. Neff, c/o Neal Blun Company, 14 West Bay Street, Savannah, Georgia.

Dated at Washington, D. C., September 4, 1944.

By the Commission.

[SEAL]

T. J. SLOWIE,
Secretary.

[F. R. Doc. 44-13731; Filed, Sept. 7, 1944;
10:12 a. m.]

[Docket No. 6641]

CHATHAM BROADCASTING CO.

NOTICE OF HEARING

In re application of Chatham Broadcasting Company (New); date filed, July 10, 1944; for construction permit; class of service, broadcast; class of station, Broadcast; location, Savannah, Georgia; operating assignment specified: frequency, 1400 kc; power, 250 w; hours of operation, unlimited time. File No. B3-P-3658.

You are hereby notified that the Commission has examined the application in the above-entitled case and has designated the matter for hearing to be consolidated with the applications of F. R. Pidcock, Sr. & James M. Wilder, d/b as Georgia Broadcasting Company, Docket No. 6639; A. C. Neff, Docket No. 6640; and J. W. Woodruff & J. W. Woodruff, Jr., d/b as Albany Broadcasting Co., (WGFC), Docket No. 6642, for the following reasons:

1. To determine the legal, financial, technical and other qualifications of the

applicant corporation, and of its officers, directors and stockholders, to construct and operate the proposed station.

2. To determine the areas and populations which may be expected to gain primary broadcast service from the operation of the proposed station and what other broadcast services are available to these areas and populations.

3. To determine the type and character of the program service which applicant may be expected to render and the extent to which such service is now being rendered by any other station or stations serving the proposed service area in whole or in part.

4. To obtain full information concerning applicant's proposals with respect to the employment of personnel to construct and operate the proposed station and concerning the background, experience and qualifications of such proposed employees.

5. To determine the nature, extent and effect of any interference which would result from the simultaneous operation of the proposed station and the operation of Station WMBR, Jacksonville, Florida, as well as the areas and populations which would be affected thereby and the nature of other broadcast service available to such areas and populations.

6. To determine whether the granting of this application would serve an outstanding public need or national interest, within the meaning of the Commission's supplemental statement of policy of January 26, 1944.

7. To determine whether the granting of this application would be otherwise consistent with the policies announced by the Commission in its memorandum opinion of April 27, 1942 and supplements thereto.

8. To determine whether the granting of this application would tend toward a fair, efficient and equitable distribution of radio service, as contemplated by section 307 (b) of the Communications Act of 1934, as amended.

9. To determine whether, in view of the facts adduced under the foregoing issues, as well as under the issues in Dockets Nos. 6639, 6640 and 6642, public interest, convenience or necessity would be served by a grant of this application, or the application of F. R. Pidcock, Sr. and James M. Wilder, d/b as Georgia Broadcasting Company (File No. B3-P-3606; Docket No. 6639), or the application of A. C. Neff (File No. B3-P-3628; Docket No. 6640), or the application of J. W. Woodruff and J. W. Woodruff, Jr., d/b as Albany Broadcasting Company (File No. B3-P-3643; Docket No. 6642), or any of them.

The application involved herein will not be granted by the Commission unless the issues listed above are determined in favor of the applicant on the basis of a record duly and properly made by means of a formal hearing.

The applicant is hereby given the opportunity to obtain a hearing on such issues by filing a written appearance in accordance with the provisions of § 1.382 (b) of the Commission's rules of practice and procedure. Persons other than the applicant who desire to be heard must

file a petition to intervene in accordance with the provisions of § 1.102 of the Commission's rules of practice and procedure.

The applicant's address is as follows: Chatham Broadcasting Company, 36 Bull Street, Savannah, Georgia.

Dated at Washington, D. C., September 4, 1944.

By the Commission.

[SEAL]

T. J. SLOWIE,
Secretary.

[F. R. Doc. 44-13732; Filed, Sept. 7, 1944;
10:13 a. m.]

[Docket No. 6642]

ALBANY BROADCASTING Co.

NOTICE OF HEARING

In re application of J. W. Woodruff & J. W. Woodruff, Jr., d/b as Albany Broadcasting Company (WGPC); date filed, June 20, 1944; for construction permit to change frequency and move transmitter and studio; class of service, broadcast; class of station, broadcast; location: present location, Albany, Ga.; requested move to, Savannah, Ga.; operating assignment specified: frequency, present assignment: 1450 kc; requested assignment: 1400 kc; power 250 w; hours of operation, unlimited time. File No. B3-P-3643.

You are hereby notified that the Commission has examined the application in the above-entitled case, and has designated the matter for hearing in consolidation with the applications of F. R. Pidcock, Sr. & James M. Wilder, d/b as Georgia Broadcasting Company, Docket No. 6639; A. C. Neff, Docket No. 6640; Chatham Broadcasting Company, Docket No. 6641; for the following reasons:

1. To determine the legal, financial, technical and other qualifications of the applicant partnership, and of its members, to construct and operate the proposed station.

2. To determine the areas and populations which may be expected to gain primary broadcast service from the operation of the proposed station and what other broadcast services are available to these areas and populations.

3. To determine the areas and populations which may be expected to lose primary broadcast service from the operation of the proposed station and what other broadcast services are available to the areas and populations.

4. To determine the type and character of the program service which applicant may be expected to render and the extent to which such service is now being rendered by any other station or stations serving the proposed area in whole or in part.

5. To obtain full information concerning applicant's proposals with respect to the employment of personnel to construct and operate the proposed station and concerning the background, experience and qualifications of such proposed employees.

6. To determine the nature, extent and effect of any interference which would result from the simultaneous operation

of the proposed station and the operation of Station WMBR, Jacksonville, Florida, as well as the areas and populations which would be affected thereby and the nature of other broadcast service available to such areas and populations.

7. To determine whether the granting of this application would serve an outstanding public need or national interest, within the meaning of the Commission's supplemental statement of policy of January 26, 1944.

8. To determine whether the granting of this application would be otherwise consistent with the policies announced by the Commission in its memorandum opinion of April 27, 1942, and supplements thereto.

9. To determine whether the granting of this application would tend toward a fair, efficient and equitable distribution of radio service, as contemplated by section 307 (b) of the Communications Act of 1934, as amended.

10. To determine whether, in view of the facts adduced under the foregoing issues, as well as under the issues in Dockets Nos. 6639, 6640 and 6641, public interest, convenience or necessity would be served by a grant of this application, the application of F. R. Pidcock, Sr. and James M. Wilder, d/b as Georgia Broadcasting Company (File No. B3-P-3606; Docket No. 6639), or the application of A. C. Neff (File No. B3-P-3628; Docket No. 6640), or the application of Chatham Broadcasting Company (File No. B3-P-3658; Docket No. 6641), or any of them.

The application involved herein will not be granted by the Commission unless the issues listed above are determined in favor of the applicant on the basis of a record duly and properly made by means of a formal hearing.

The applicant is hereby given the opportunity to obtain a hearing on such issues by filing a written appearance in accordance with the provisions of § 1.382 (b) of the Commission's rules of practice and procedure. Persons other than the applicant who desire to be heard must file a petition to intervene in accordance with the provisions of § 1.102 of the Commission's rules of practice and procedure.

The applicant's address is as follows: J. W. Woodruff & J. W. Woodruff, Jr., d/b as Albany Broadcasting Company, 1420 2nd Avenue, Columbus, Georgia.

Dated at Washington, D. C., September 4, 1944.

By the Commission.

[SEAL]

T. J. SLOWIE,
Secretary.

[F. R. Doc. 44-13733; Filed, Sept. 7, 1944;
10:13 a. m.]

[Docket No. 6662]

CENTENNIAL BROADCASTING Co.

NOTICE OF HEARING

In re application of Centennial Broadcasting Co., (New); dated filed, May 30, 1944; for construction permit; class of service, broadcast; class of station, broadcast; location, Portland, Maine; op-

erating assignment specified: frequency, 1450 kc; power, 250 w; hours of operation, unlimited. File No. B1-P-3634.

You are hereby notified that the Commission has examined the application in the above-entitled case and has designated the matter for hearing in consolidation with the application of Northeastern Radio & Television Corporation, Docket No. 6663, for the following reasons:

1. To determine the legal, technical, financial and other qualifications of the applicant corporation to construct and operate the proposed station.

2. To obtain full information with respect to applicant's plans for the issuance of its stock.

3. To obtain full information with respect to applicant's plans to provide for the management of the proposed station.

4. To obtain full information with respect to applicant's plans for obtaining staff personnel for the proposed station.

5. To determine the areas and populations which would receive primary service from the operation of the proposed station, and what other broadcast services are available to these areas and populations.

6. To determine whether the proposed transmitting equipment complies with §§ 3.46, 3.55 and 3.59 of the Commission's rules and standards.

7. To determine whether the granting of this application would be consistent with the policy announced by the Commission in its supplemental statement of policy of January 26, 1944.

8. To determine whether, in view of the facts shown on all the issues, public interest, convenience or necessity would be served through the granting of this application, the application of Northeastern Radio and Television Corporation (File No. B1-P-3637), or either of them.

The application involved herein will not be granted by the Commission unless the issues listed above are determined in favor of the applicant on the basis of a record duly and properly made by means of a formal hearing.

The applicant is hereby given the opportunity to obtain a hearing on such issues by filing a written appearance in accordance with the provisions of § 1.382 (b) of the Commission's rules of practice and procedure. Persons other than the applicant who desire to be heard must file a petition to intervene in accordance with the provisions of § 1.102 of the Commission's rules of practice and procedure.

The applicant's address is as follows: Centennial Broadcasting Co., Room 620—230 Park Avenue, New York 17, N. Y.

Dated at Washington, D. C., September 4, 1944.

By the Commission.

[SEAL]

T. J. SLOWIE,
Secretary.

[F. R. Doc. 44-13734; Filed, Sept. 7, 1944;
10:14 a. m.]

[Docket No. 6663]

NORTHEASTERN RADIO & TELEVISION CORP.

NOTICE OF HEARING

In re application of Northeastern Radio & Television Corporation (New); date filed, June 10, 1944; for construction permit; class of service, broadcast; class of station, broadcast; location, Portland, Maine; operating assignment specified: frequency, 1450 kc; power, 250 w; hours of operation, unlimited. File No. B1-P-3637.

You are hereby notified that the Commission has examined the application in the above-entitled case and has designated the matter for hearing in consolidation with the application of Centennial Broadcasting Co., Docket No. 6662, for the following reasons:

1. To determine the legal, technical, financial and other qualifications of the applicant corporation to construct and operate the proposed station.

2. To obtain full information with respect to the program service proposed by the applicant.

3. To obtain full information with respect to applicant's plans for obtaining staff personnel for the proposed station.

4. To determine the areas and populations which would receive primary service from the operation of the proposed station, and what other broadcast services are available to these areas and populations.

5. To determine whether the proposed transmitting equipment complies with §§ 3.46, 3.55 and 3.59 of the Commission's rules and standards.

6. To determine whether the proposed radiating system complies with the standards of good engineering practice, particularly with reference to the dimensions of the counterpoise.

7. To determine whether the granting of this application would be consistent with the policy announced by the Commission in its supplemental statement of policy of January 26, 1944.

8. To determine whether in view of the facts shown on all the issues, public interest, convenience or necessity would be served through the granting of this application, the application of Centennial Broadcasting Company (File No. B1-P-3634), or either of them.

The application involved herein will not be granted by the Commission unless the issues listed above are determined in favor of the applicant on the basis of a record duly and properly made by means of a formal hearing.

The applicant is hereby given the opportunity to obtain a hearing on such issues by filing a written appearance in accordance with the provisions of § 1.382 (b) of the Commission's rules of practice and procedure. Persons other than the applicant who desire to be heard must file a petition to intervene in accordance with the provisions of § 1.102 of the Commission's rules of practice and procedure.

The applicant's address is as follows: Northeastern Radio & Television Corp., 615 Congress Street, Portland, Maine.

Dated at Washington, D. C., September 4, 1944.

By the Commission.

[SEAL]

T. J. SLOWIE,
Secretary.

[F. R. Doc. 44-13735; Filed, Sept. 7, 1944;
10:14 a. m.]

INTERSTATE COMMERCE COMMISSION.

[S. O. 70-A, Special Permit 482]

RECONSIGNMENT OF CANTALOUPE AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies to the reconsignment at Chicago, Illinois, September 1, 1944, by Chas. Abbate, of car PFE 71888, cantaloupes, now on the Chicago Produce Terminal, to H. J. Riebe, Indianapolis, Indiana, via B/4.

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 1st day of September 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44-13739; Filed, Sept. 7, 1944;
11:05 a. m.]

[S. O. 70-A, Special Permit 484]

RECONSIGNMENT OF HONEYDEW MELONS AT PITTSBURGH, PA.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies to the reconsignment at Pittsburgh, Pennsylvania, September 2, 1944, by O'Donnell Fruit Company, of cars MDT 16705, PFE 32060, honeydew melons, now on the Pennsylvania Railroad, to Yeckes-Eichenbaum, Inc., via Pennsylvania Railroad, to New York, New York.

The waybills shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 2d day of September 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44-13740; Filed, Sept. 7, 1944;
11:05 a. m.]

[S. O. 70-A, Special Permit 485]

RECONSIGNMENT OF CANTALOUPE AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies to the reconsignment at Chicago, Illinois, September 2, 1944, by L. Gillarde of car PFE 74234, cantaloupes, now on the CB&Q Railroad to F. Battaglia Brokerage Company, Duluth, Minnesota, via Soo Line.

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 2d day of September 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44-13741; Filed, Sept. 7, 1944;
11:05 a. m.]

[S. O. 70-A, Special Permit 486]

RECONSIGNMENT OF CANTALOUPE AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies

to the reconsignment at Chicago, Illinois, September 2, 1944, by Sepron Dist. Co., of car PFE 95680, cantaloupes, now on the Chicago Produce Terminal, to Altman & Swartz, Buffalo, New York, via NYC Railroad.

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 2d day of September 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44-13742; Filed, Sept. 7, 1944;
11:06 a. m.]

[S. O. 70-A, Special Permit 457]

RECONSIGNMENT OF POTATOES AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies to the reconsignment at Chicago, Illinois, September 2, 1944, by F. E. Baldwin & Company, of cars ART 20763, and ART 19140, potatoes, now on the C&NW, to A. N. Maccheca Company, St. Louis, Missouri (Wabash).

The waybills shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 2d day of September 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44-13743; Filed, Sept. 7, 1944;
11:06 a. m.]

[S. O. 178, 3d Amended Gen. Permit 10]

LOADING OF PROCESSED CHEESE

Pursuant to the authority vested in me by paragraph (e) of the first ordering paragraph (§ 95.328, 9 F.R. 542) of

Service Order No. 178 of January 11, 1944, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard the provisions of Service Order No. 178 insofar as it applies to the loading of refrigerator cars with processed cheese in glass containers or the transportation or movement of refrigerator cars so located.

This permit shall become effective at 12:01 a. m., September 5, 1944, and shall expire at 12:01 a. m., September 25, 1944.

The waybills shall show reference to this general permit.

A copy of this general permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 2d day of September 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44-13744; Filed, Sept. 7, 1944;
11:06 a. m.]

[S. O. 178, Special Permit 130]

LOADING OF CHEESE AT FREEPORT, ILL.

Pursuant to the authority vested in me by paragraph (e) of the first ordering paragraph (§ 95.328, 9 F.R. 542) of Service Order No. 178 of January 11, 1944, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard the provisions of Service Order No. 178 insofar as it applies to the loading of six refrigerator cars, URT 87420, 88539, 87170, 10535, LRX 7235 and URT 7004, with cheese in tin and glass by Kraft Cheese Company, at Freeport, Illinois, and the movement of the six cars so loaded from that point not later than September 3, 1944, to Ball Bluff, Virginia, Royce, New Jersey, or Battle Creek, Michigan.

The waybills shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 2d day of September 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44-13745; Filed, Sept. 7, 1944;
11:07 a. m.]

[S. O. 178, Special Permit 131]

LOADING OF EMPTY BEER CONTAINERS AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (e) of the first ordering paragraph (§ 95.328, 9 F.R. 542) of Service Order No. 178 of January 11, 1944, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard the provisions of Service Order No. 178 insofar as it applies to the loading of one refrigerator car, FGE 14570, with empty beer containers and the movement of that car so loaded over the C&NW Railroad from Chicago, Illinois, not later than September 5, 1944, to St. Paul, Minnesota, as it was loaded in error, car would be moving in direction of empty movement, and will be unloaded sooner.

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 4th day of September 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44-13746; Filed, Sept. 7, 1944; 11:07 a. m.]

[2d Rev. S. O. 224, Special Permit 7]

REICING OF HONEYDEW MELONS FROM HURON, CALIF.

Pursuant to the authority vested in me by paragraph (g) of the first ordering paragraph of Second Revised Service Order No. 224 of August 24, 1944, (9 F.R. 10429) permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard the provisions of Second Revised Service Order No. 224 insofar as it applies to the reicing in transit to full bunker capacity of car CP 285004, honeydew melons, moving August 30, 1944, from Costa Distributing Company, Huron, California, to J. E. Corcoran, Pittsburgh, Pennsylvania (SP-D&RGW-Mo.Pac.-Penna) because car has inadequate bunker capacity for 7,500 pounds of ice.

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 2d day of September 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44-13747; Filed, Sept. 7, 1944; 11:07 a. m.]

[Rev. S. O. 226, Special Permit 4]

REICING OF CAULIFLOWER AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph of Revised Service Order No. 226 of August 24, 1944, (9 F.R. 10429) permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To retop ice one time only at Chicago, Illinois, September 2, 1944, with not to exceed 5,000 pounds of ice for each of the following cars, as ordered by Shuman Company, ART 18008, 17175, 19665, cauliflower, now on the Chicago Produce Terminal, to be reforwarded east of Chicago, Illinois.

The waybills shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 2d day of September 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44-13748; Filed, Sept. 7, 1944; 11:07 a. m.]

[Rev. S. O. 226, Special Permit 5]

REICING OF PEAS AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph of Revised Service Order No. 226 of August 24, 1944 (9 F.R. 10429), permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To retop ice, one time only, at Chicago, Illinois, September 2, 1944, with not to exceed 5,000 pounds of ice in each car, as ordered by La Mantia Brothers Arrigo Company, car ART 18158, peas, now on the Chicago Produce Terminal, and car MERX 4196, peas, now on the Wabash Railroad, account necessary to preserve lading over Labor Day Holiday.

The waybills shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the

office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 2d day of September 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44-13749; Filed, Sept. 7, 1944; 11:07 a. m.]

OFFICE OF ALIEN PROPERTY CUSTODIAN.

[Vesting Order 3857]

SHOICHI AND SHIZU ASAMI

In re: Real property, household furniture and furnishings, property insurance policy and bank account owned by Shochi and Shizu Asami, husband and wife.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned after investigation, finding:

1. That the last known address of Shochi Asami and Shizu Asami is Japan, and that they are residents of Japan and nationals of a designated enemy country (Japan);

2. That Shochi Asami and Shizu Asami are the owners of the property described in subparagraphs 4-a, 4-b and 4-c hereof;

3. That Shochi Asami is the owner of the property described in subparagraph 4-d hereof;

4. That the property described as follows:
a. Real property situated in the City and County of Honolulu, Territory of Hawaii, particularly described in Exhibit A attached hereto and by reference made a part hereof, together with all hereditaments, fixtures, improvements and appurtenances thereto and any and all claims for rents, refunds, benefits or other payments arising from the ownership of such property,

b. Certain household furniture and furnishings presently located on the premises described in subparagraph 4-a hereof and in the custody of Jane Ayako Takamura, also known as Jane Fukao,

c. All right, title and interest of Shochi Asami and Shizu Asami, and each of them, in and to fire insurance policy No. 214672, issued by The Pennsylvania Fire Insurance Company of Philadelphia, Philadelphia, Pennsylvania, which policy insures the improvements to the property described in subparagraph 4-a hereof, and

d. That certain bank account with the Bishop National Bank of Hawaii, Honolulu, T. H., which is due and owing to and held for and in the name of Shochi Asami, and is identified on the records of said Bishop National Bank of Hawaii as Savings Account No. 43142, and any and all security rights in and to any and all collateral for all or part of such account, and the right to enforce and collect the same,

is property within the United States owned or controlled by nationals of a designated enemy country (Japan);

And determining that the property described in subparagraphs 4-c and 4-d hereof is necessary for the maintenance or safeguarding of other property (namely, that property described in subparagraph 4-a hereof) belonging to the same nationals of the same designated enemy country and subject to vesting (and in fact vested by this

order) pursuant to section 2 of said Executive order;

And further determining that to the extent that such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Japan);

And having made all determinations and taken all action, after appropriate consultation and certification required by law, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described in subparagraph 4-a hereof, subject to recorded liens, encumbrances and other rights of record held by or for persons who are not nationals of designated enemy countries, and hereby vests in the Alien Property Custodian the property described in subparagraphs 4-b, 4-c and 4-d hereof.

All such property so vested to be held, used, administered, liquidated, sold or otherwise dealt with in the interest, and for the benefit, of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account, or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall this order be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on June 28, 1944:

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

EXHIBIT A

That certain parcel of land situate on 22nd Avenue between Pahoa and Kaimuki Avenues, Honolulu, City and County of Honolulu, Territory of Hawaii, described as follows:

Lot 14, area 7,500.0 square feet, as shown on Map 1, filed in the Office of the Assistant Registrar of the Land Court of the Territory of Hawaii with Land Court Application No. 558 of Paul Ernst Richard Strauch, and being a portion of the land described in Transfer Certificate of Title No. 3958 issued to Victoria Mary Akana.

[F. R. Doc. 44-13753; Filed, Sept. 7, 1944; 11:22 a. m.]

[Vesting Order 3865]

TSURU OKUNO

In re: Real property owned by Tsuru Okuno.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That the last known address of Tsuru Okuno is No. 762 Toan-cho, Hiroshima-shi, Hiroshima-ken, Japan, and that she is a resident of Japan and a national of a designated enemy country (Japan);

2. That Tsuru Okuno is the owner of the property described in subparagraph 3 hereof;

3. That the property described as follows: Real property situated in the City and County of Honolulu, Territory of Hawaii, particularly described in Exhibit A attached hereto and by reference made a part hereof, and any and all claims for rents, refunds, benefits or other payments arising from the ownership of such property,

is property within the United States owned or controlled by a national of a designated enemy country (Japan);

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan);

And having made all determinations and taken all action, after appropriate consultation and certification required by law, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described in subparagraph 3 hereof, subject to recorded liens, encumbrances and other rights of record, including particularly, but not limited to, the leasehold rights of the Standard Oil Company of California, arising by reason of that certain agreement executed by Tsuru Okuno and the Standard Oil Company of California which expires August 31, 1947 whereby said Standard Oil Company of California is the lessee of the premises, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest, and for the benefit, of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account, or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall this order be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on June 28, 1944.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

EXHIBIT A

All of that certain parcel of land (portion of the land described in Royal Patent Number 7834, Land Commission Award Number 7714-B, Apapa 7 to Moses Kekualwa) situate, lying and being at the East Corner of Queen Street and Walakamilo Road, Kapalama, Honolulu, City and County of Honolulu, Territory of Hawaii, being a portion of lot number two (2), of the tract of land known as the "Queen Street Tract," as shown on the Map thereof, filed in the Office of the Registrar of Conveyances at Honolulu, as Registered Map Number One Hundred Thirteen (113), and thus bounded and described:

Beginning at an iron pin at the North corner of Lot 2 of the Queen Street Tract, File Plan No. 113, on the Southeast side of Walakamilo Road and running by true azimuths:

1. 397°25' 89.00 feet along Bishop Estate to an iron pin;

2. 37°25' 63.70 feet along Lot 4 of the Queen Street Tract, File Plan No. 113, to the proposed North side of West Queen Street to an iron pin;

3. 132°20' 66.57 feet along the proposed North side of West Queen Street to a spike;

4. Thence on a curve to the right, having a radius of 15 feet, the direct azimuth and distance of the long chord being 174°52'30" 20.23 feet to a spike;

5. 217°23' 48.04 feet along the Northeast side of Walakamilo Road to the point of beginning.

Containing an Area of 5,181 Square Feet, or thereabouts.

[F. R. Doc. 44-13754; Filed, Sept. 7, 1944; 11:22 a. m.]

[Vesting Order 3866]

TERU SHUTOKU

In re: Real property, property insurance policies, a claim, a Ford automobile, and household furniture owned by Teru Shutoku.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That the last known address of Teru Shutoku is Kuroki-machi, Aza-Nakamachi Yame-gun, Fukuoka-ken, Japan, and that she is a resident of Japan and a national of a designated enemy country (Japan);

2. That Teru Shutoku is the owner of the property described in subparagraph 3 hereof;

3. That the property described as follows: a. Real property situated in the City and County of Honolulu, Territory of Hawaii, particularly described in Exhibits A and B, attached hereto and by reference made a part hereof, together with all hereditaments, fixtures, improvements and appurtenances thereto and any and all claims for rents, refunds, benefits or other payments arising from the ownership of such property,

b. All right, title and interest of Teru Shutoku in and to:

(1) Insurance policy No. 6305, issued by The California Insurance Company of San Francisco, California, in the face amount of \$2,000, and expiring December 1, 1946,

(2) Insurance policy No. 28316, issued by the Fidelity & Guaranty Fire Corporation, Baltimore, Maryland, in the face amount of \$2,000, and expiring October 13, 1945,

(3) Insurance policy No. 15227221, issued by the Liverpool & London & Globe Insurance Company, Ltd., Liverpool, England, in the face amount of \$500, and expiring August 18, 1946,

(4) Insurance policy No. 5921, issued by The California Insurance Company of San

Francisco, California, in the face amount of \$1,500, and expiring December 9, 1945,

(b) Insurance policy No. 30124, issued by the Fidelity & Guaranty Fire Corporation, Baltimore, Maryland, in the face amount of \$1,000, and expiring April 5, 1947,

(c) Insurance policy No. LA957517, issued by the New Amsterdam Insurance Company, Baltimore, Maryland, in the face amount of \$5/10,000, and expiring April 6, 1945,

which policies insure the improvements to the property described in subparagraph 3-a hereof.

c. All right, title, interest and claim of Teru Shutoku in and to any and all obligations, contingent or otherwise and whether or not matured, which are due and owing to, and held for and in the name of, Teru Shutoku, by the National Mortgage & Finance Company, Ltd., Honolulu, T. H., and represented on the books of said National Mortgage & Finance Company, Ltd., as a credit balance due Teru Shutoku arising by reason of rent collections received from the property described in subparagraph 3-a hereof, including but not limited to any and all security rights in and to any and all collateral for any and all of such obligations, and the right to enforce and collect such obligations,

d. One 1935 Ford DeLuxe Coupe, engine No. 18-1305884, presently in the possession of Fujikichi Moriyama, 3030 Harding Avenue, Honolulu, T. H., and

e. One Frigidaire Icebox, one gas stove, one set of twin beds, one bureau, one desk and one chair, presently in the possession of Fujikichi Moriyama, 3030 Harding Avenue, Honolulu, T. H.,

is property within the United States owned or controlled by a national of a designated enemy country (Japan);

And determining that the property described in subparagraph 3-b hereof is necessary for the maintenance or safeguarding of other property (namely, that property described in subparagraph 3-a hereof) belonging to the same national of the same designated enemy country and subject to vesting (and in fact vested by this order) pursuant to section 2 of said Executive order;

And further determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan);

And having made all determinations and taken all action, after appropriate consultation and certification required by law, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described in subparagraph 3-a hereof, subject to recorded liens, encumbrances, and other rights of record held by or for persons who are not nationals of designated enemy countries, and hereby vests in the Alien Property Custodian the property described in subparagraphs 3-b to 3-e inclusive, hereof,

All such property so vested to be held, used, administered, liquidated, sold or otherwise dealt with in the interest, and for the benefit, of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account, or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall this order be deemed to indicate that compensation will not be paid in lieu thereof, if and when it

should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on June 28, 1944.

[SEAL]

JAMES E. MARKHAM,
Alien Property Custodian.

EXHIBIT A

All of that certain parcel of land situate, lying and being at First Avenue (corner Palolo Avenue) at Kaimuki, Honolulu, City and County of Honolulu, Territory of Hawaii, being lot number fifteen (15), in block number twelve (12), of the tract of land known as the "Kaimuki Tract", as shown on the Map thereof recorded in the Office of the Registrar of Conveyances at Honolulu in Liber 178, Pages 294-295.

Containing an area of 22,090 square feet.

EXHIBIT B

All of that certain parcel of land (portion of the land described in Royal Patent Number 7789, Land Commission Award Number 7713, Apana 39 to V. Kamamalu) situate, lying and being off the South side of King Street, at Kapaakea, Honolulu, City and County of Honolulu, Territory of Hawaii, being lot number nine (9), in block "B", of the tract of land known as the "McKinley Park Tract", as shown on the Map thereof, filed in the Office of the Registrar of Conveyances at Honolulu, as Registered Map Number Two Hundred Fifty-Three (253).

Containing an area of 4,800 square feet.

[F. R. Doc. 44-13755; Filed, Sept. 7, 1944;
11:22 a. m.]

[Vesting Order 3868]

JUTARO TAKEMOTO

In re: Real property and property insurance policies owned by Jutaro Takemoto.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That the last known address of Jutaro Takemoto is Kami-mura, Kumamoto Prefecture, Japan, and that he is a resident of Japan and a national of a designated enemy country (Japan);

2. That Jutaro Takemoto is the owner of the property described in subparagraph 3 hereof;

3. That the property described as follows:
a. Real property situated in the City and County of Honolulu, Territory of Hawaii, particularly described in Exhibit A, attached hereto and by reference made a part hereof, together with all hereditaments, fixtures, improvements and appurtenances thereto, and any and all claims for rents, refunds, benefits or other payments arising from the ownership of such property, and

b. All right, title and interest of Jutaro Takemoto in and to the following insurance policies covering improvements on the real property commonly known as 1730 Kahal Street, Honolulu, Territory of Hawaii, and particularly described in Exhibit A, attached hereto and by reference made a part hereof:

(1) Fire insurance policy No. 199018, issued by The Alliance Insurance Company of Philadelphia, San Francisco, California, and

(2) War damage insurance policy No. 1173-19-4848, issued by the War Damage Corporation, Washington, D. C.,

is property within the United States owned or controlled by a national of a designated enemy country (Japan);

And determining that the property described in subparagraph 3-b hereof is necessary for the maintenance or safeguarding of other property (namely, that property described in subparagraph 3-a hereof) belonging to the same national of the same designated enemy country and subject to vesting (and in fact vested by this order) pursuant to section 2 of said Executive order;

And further determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan);

And having made all determinations and taken all action, after appropriate consultation and certification required by law, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described in subparagraph 3-a hereof, subject to recorded liens, encumbrances, and other rights of record held by or for persons who are not nationals of designated enemy countries, and hereby vests in the Alien Property Custodian the property described in subparagraph 3-b hereof,

All such property so vested to be held, used, administered, liquidated, sold or otherwise dealt with in the interest, and for the benefit, of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account, or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall this order be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1, a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on June 28, 1944.

[SEAL]

JAMES E. MARKHAM,
Alien Property Custodian.

EXHIBIT A

All of that certain parcel of land (portion of the land described in Land Patent Number 8194, Land Commission Award Number 6450, Apana 1 to Kaunohua for Moehonua), situate, lying and being at Mokauea, Kalihi, Honolulu, City and County of Honolulu, Territory of Hawaii being lot number twenty-two (22), in block number twenty-five (25), of the tract of land known as the "Kapiolani Tract", as shown on the Map thereof recorded in the Office of the Registrar of Conveyances at Honolulu, in Liber 245, Page 409, and thus bounded and described:

Beginning at the West corner of Lot 24, Block 25, and being 150 feet from the south corner of Lot 28 of said Block 25 on the north corner of Kalihi and Kahal Avenue, and running as follows:

1. N. 42°20' E., 100 ft. along Lot 24, Block 25; thence
2. N. 47°40' W., 50 ft. along Lot 21; thence
3. S. 42°20' W., 100 ft. along Lot 20, and thence
4. S. 47°40' E., 50 ft. along Kahal Avenue to the initial point.

Containing an Area of 5,000 Square Feet, or thereabouts.

[F. R. Doc. 44-13756; Filed, Sept. 7, 1944; 11:23 a. m.]

[Vesting Order 3869]

TADAO AND HISAKO TANABE

In re: Real-property, property insurance policy and claim owned by Tadao Tanabe and Hisako Tanabe.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That the last known address of Tadao Tanabe and Hisako Tanabe is Komatsu, Oshima-gun, Yamaguchi-ken, Japan, and that they are residents of Japan, and nationals of a designated enemy country (Japan);

2. That Tadao Tanabe and Hisako Tanabe are the owners of the property described in subparagraph 3 hereof;

3. That the property described as follows:
a. Real property situated in the City and County of Honolulu, Territory of Hawaii, particularly described in Exhibit A, attached hereto and by reference made a part hereof, together with all hereditaments, fixtures, improvements and appurtenances thereto, and any and all claims for rents, refunds, benefits or other payments arising from the ownership of such property,

b. All right, title and interest of Tadao Tanabe and Hisako Tanabe, and each of them, in and to fire insurance policy No. 6022, issued by The California Insurance Company of San Francisco, San Francisco, California, which policy insures certain improvements on the premises described in subparagraph 3-a hereof, and

c. All right, title, interest and claim of any name or nature whatsoever, in and to any and all obligations, contingent or otherwise and whether or not matured, which are due and owing to, and held for and in the names of, Tadao Tanabe and Hisako Tanabe by The National Mortgage & Finance Co., Ltd., Honolulu, T. H., arising by reason of rent collections made by said The National Mortgage & Finance Co., Ltd., for Tadao Tanabe and Hisako Tanabe from the property described in subparagraph 3-a hereof, and any and all security rights in and to any and all collateral for any and all of such obligations, and the right to enforce and collect the same,

is property within the United States owned or controlled by nationals of a designated enemy country (Japan);

And determining that the property described in subparagraph 3-b hereof is necessary for the maintenance or safeguarding of other property (namely, that property described in subparagraph 3-a hereof) belonging to the same nationals of the same designated enemy country and subject to vesting (and in fact vested by this order) pursuant to section 2 of said Executive order;

And further determining that to the extent that such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Japan);

And having made all determinations and taken all action, after appropriate consultation and certification required by law, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described in subparagraph 3-a hereof, subject to recorded liens, encumbrances and other rights of record held by or for persons who are not nationals of designated enemy countries, and hereby vests in the Alien Property Custodian the property described in subparagraphs 3-b and 3-c hereof,

All such property so vested to be held, used, administered, liquidated, sold or otherwise dealt with in the interest, and for the benefit, of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account, or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall this order be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on June 28, 1944.

[SEAL]

JAMES E. MARSHAM,
Alien Property Custodian.

EXHIBIT A

All of that certain parcel of land (portion of the land described in Royal Patent Number 5667, Land Commission Award Number 5931 to Pehu) situate, lying and being at the corner of Maluhia Street and Eleventh Avenue, in Palolo Valley, Honolulu, City and County of Honolulu, Territory of Hawaii, being lot number sixteen (16), in block number three hundred six (306), as shown on the "Map of Palolo Land and Improvement Co.'s Property,

Palolo Valley, section 1", which map is recorded in the Office of the Registrar of Conveyances at Honolulu, in Liber 205, page 329.

Containing an area of 15,000 square feet, or thereabouts.

[F. R. Doc. 44-13757; Filed, Sept. 7, 1944; 11:23 a. m.]

[Vesting Order 3937]

YOICHI HIKECHI

In re: Guardianship estate of Yoichi Hikechi, minor; File D-66-1906; E. T. sec. 11024 (H-233).

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

That the property described as follows:

All right, title, interest and claim of any kind or character whatsoever of Yoichi Hikechi in and to the Guardianship Estate of Yoichi Hikechi, minor, in possession of John V. Cockett, Guardian, and all rights, claims, demands and causes of action at law or in equity of any kind or nature whatsoever of Yoichi Hikechi against the Maui Agricultural Company, Maui, Territory of Hawaii, its successors or assigns,

is property payable or deliverable to, or claimed by, a national of a designated enemy country, Japan, namely,

National and Last Known Address

Yoichi Hikechi, minor, Japan.

That such property is in the process of administration by John V. Cockett, as Guardian of the Guardianship Estate of Yoichi Hikechi, acting under the judicial supervision of the Circuit Court, Second Judicial Circuit, Territory of Hawaii;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country, (Japan);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of

claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on August 8, 1944.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 44-13758; Filed, Sept. 7, 1944;
11:23 a. m.]

VISIBLE INDEX CORP.

ORDER FOR AND NOTICE OF HEARING

Whereas, by Vesting Order No. 27 of June 18, 1942 (7 F.R. 4629) and by Vesting Order No. 1983 of August 17, 1943 (8 F.R. 13849), the Alien Property Custodian vested, among other things, United States Patents Nos. 2,192,178 and 1,975,566, respectively, registered in the United States Patent Office in the name of Elder & Krusche, O. H. G., as the property of a national of a designated enemy country (Germany); and

Whereas, Visible Index Corporation has filed notices of claim, Nos. 1586 and 1587, which assert respectively that said Visible Index Corporation is the owner of all right, title, and interest in and to said patents Nos. 2,192,178 and 1,975,566, and said Visible Index Corporation has amended its said claims to assert exclusive licenses under the said patents, and said Visible Index Corporation asserts that it is a corporation organized under the laws of the State of New York and having its principal place of business in said State and that all of its stock has been and now is owned by citizens of the United States.

Now therefore, it is ordered, Pursuant to the regulations heretofore issued by the Alien Property Custodian, as amended, (8 F.R. 16709), that said claims be consolidated for hearing and that a hearing thereon be held before the Vested Property Claims Committee or any member or members thereof on Thursday, September 21, 1944, at 10:00 a. m., eastern war time, at the Office of the Alien Property Custodian, Room 614, National Press Building, 14th and F Streets, N.W., Washington, D. C., to continue thereafter at such time and place as the Committee may determine. It is further ordered, That copies of this notice of hearing be served by registered mail upon the claimant and upon the persons designated in paragraph 2 of the said notices of claim, and be filed with the Division of the Federal Register.

Any person desiring to be heard either in support of or in opposition to the claims may appear at the hearing, and is requested to notify the Vested Property Claims Committee, Office of Alien Property Custodian, National Press Building, 14th and F Streets, N. W., Washington (25), D. C., on or before September 17, 1944.

The foregoing characterization of the claims is for informational purposes only,

and shall not be construed to constitute an admission or an adjudication by the Office of Alien Property Custodian as to the nature or validity of the claims. Copies of the claims and of the said vesting orders are available for public inspection at the address last above stated.

By authority of the Alien Property Custodian.

VESTED PROPERTY CLAIMS
COMMITTEE,

[SEAL] JOHN C. FITZGERALD,
Chairman.

SEPTEMBER 7, 1944.

[F. R. Doc. 44-13751; Filed, Sept. 7, 1944;
11:22 a. m.]

OFFICE OF DEFENSE TRANSPORTATION.

[Special Order ODT B-57]

COMMON CARRIERS

COORDINATED OPERATIONS IN UTAH

Pursuant to the act of May 31, 1941, as amended by the Second War Powers Act, 1942, Executive Orders 8989, as amended, and 9156, and War Production Board Directive 21; and in order to secure maximum use of existing transportation facilities; to conserve and providently utilize vital equipment, material, and supplies; to prevent possible traffic congestion, and to provide for the prompt and continuous movement of necessary traffic, the attainment of which purposes is essential to the successful prosecution of the war; and being satisfied that the fulfillment of requirements for the defense of the United States will result in a shortage of transportation materials and facilities for defense and for private account, It is hereby ordered, That:

1. The Salt Lake & Utah Railroad Corporation shall suspend service of its local routes within Provo, Utah; within Orem, Utah; and of its local or shuttle bus service route from Provo, Utah, to Orem, Utah, and from Orem, Utah, to Provo, Utah. The said Salt Lake & Utah Railroad Corporation shall continue its present main bus-line operations from Salt Lake City, Utah, to Payson, Utah, with full rights to transport local passengers between any intermediate points on its present main-line schedules, and forthwith shall file with the Public Service Commission of the State of Utah and any other appropriate state regulatory body, a notice describing the operations to be suspended in compliance herewith.

2. Gronway R. Perry, doing business under the name and style of Geneva Transportation Company, shall honor all outstanding tickets issued by the Salt Lake & Utah Railroad Company between Provo, Utah, and Orem, Utah, and shall perform all of the services required to be performed under the operating rights of Salt Lake & Utah Railroad Corporation within Provo, Utah; within Orem, Utah; from Provo, Utah, to Orem, Utah; and from Orem, Utah, to Provo, Utah.

3. The carriers forthwith shall file with the Public Service Commission of the State of Utah, and any other appropri-

ate regulatory body, and publish in accordance with law and continue in effect until further order, tariffs or appropriate supplements to filed tariffs, setting forth any changes in the fares, charges, operations, rules, regulations and practices of each carrier which may be necessary to accord with the provisions of this order, together with a copy of this order; and forthwith shall apply to said Commission of the State of Utah, and any other necessary regulatory body of said State for special permission for such tariffs or supplements to become effective on one day's notice.

4. Communications concerning this order should be addressed to the Highway Transport Department, Office of Defense Transportation, Washington 25, D. C., and should refer to "Special Order ODT B-57".

This Special Order ODT B-57 shall become effective September 5, 1944, and shall remain in full force and effect until the termination of the present war shall have been duly proclaimed, or until such earlier time as the Office of Defense Transportation by further order may designate.

Issued at Washington, D. C., this 5th day of September 1944.

J. M. JOHNSON,
Director,

Office of Defense Transportation.

[F. R. Doc. 44-13713; Filed, Sept. 6, 1944;
4:31 p. m.]

POSSESSION, CONTROL AND OPERATION OF MOTOR CARRIERS

CONSENT TO LEVY ATTACHMENTS

Pursuant to the provisions of paragraph 3 of Executive Order No. 9462 (9 F.R. 10071), consent is hereby given to levy attachments by mesne process, garnishment, execution, or otherwise, on or against any of the real or personal property or other assets, tangible or intangible, which are now, or which may hereafter be, in the possession of the United States pursuant to the provisions of said Executive Order No. 9462 and the notice and order of the Director of the Office of Defense Transportation issued August 11, 1944, entitled "Possession, Control and Operation of Motor Carriers", when, and only when, such real or personal property or other assets, tangible or intangible, are or have been pledged as collateral under a financing arrangement approved, in writing, by the Federal Manager of Motor Carrier Transportation Systems and Properties.

This consent shall not be construed as limiting the provisions of any other consent to levy attachments on the property of a particular motor carrier which has heretofore been issued, or which may be issued hereafter.

Issued at Washington, D. C., this 6th day of September 1944.

J. M. JOHNSON,
Director,

Office of Defense Transportation.

[F. R. Doc. 44-13737; Filed, Sept. 7, 1944;
10:34 a. m.]

CONSOLIDATED FREIGHTWAYS, INC.

CONSENT TO LEVY ATTACHMENTS

Pursuant to the provisions of paragraph 3 of Executive Order No. 9462 (9 F.R. 10071), consent is hereby given to levy attachments by mesne process, garnishment, execution, or otherwise, on or against any of the real or personal property or other assets, tangible or intangible, of Consolidated Freightways, Inc., which are now, or which may hereafter be, in the possession of the United States pursuant to the provisions of said Executive Order No. 9462 and the notice and order of the Director of the Office of Defense Transportation issued August 11, 1944, entitled "Possession, Control and Operation of Motor Carriers".

Issued at Washington, D. C., this 6th day of September 1944.

J. M. JOHNSON,
Director,

Office of Defense Transportation.

[F. R. Doc. 44-13736; Filed, Sept. 7, 1944;
10:34 a. m.]

OFFICE OF PRICE ADMINISTRATION.

[RPS 60, Order 16]

AMERICAN SUGAR REFINING CO.

ADJUSTMENT OF MAXIMUM PRICES

Order No. 16 under § 1334.51 (a) (2) (i) of Revised Price Schedule 60. Direct consumption sugar.

For the reasons set forth in an opinion issued simultaneously herewith it is ordered:

(a) *Maximum prices governing sales by primary distributors of certain new grades and packages of direct consumption sugar.* (1) The American Sugar Refining Company and other primary distributors of direct consumption sugar are hereby authorized to add a differential per 100 lb. net of 45 cents to the maximum basis price in order to determine their maximum price for fine granulated sugar packed 50 lbs. net in double bags of 2.85 yards 36" cotton sheeting enclosed in an outer bag of 5 ply paper construction arranged (in order from inside to outside) as follows:

- 1 50 lb. basis weight natural kraft
- 1 75 lb. basis weight asphalt laminated kraft
- 1 50 lb. basis weight natural kraft
- 1 75 lb. basis weight asphalt laminated kraft
- 1 60 lb. basis weight natural kraft (wet strength)

Bottom amorphous wax dipped-top closed with bound over creped kraft tape, sewed and amorphous wax applied over closure.

(b) This order may be revoked or amended by the Price Administrator at any time.

(c) This order shall become effective September 7, 1944.

(56 Stat. 23, 765; Pub. Law 161, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 6th day of September 1944.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 44-13723; Filed, Sept. 6, 1944;
4:24 p. m.]

[Max. Import Price Reg., Order 40]

AMERICAN IMPORT CO.

ADJUSTMENT OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, and by Executive Orders No. 9250 and 9328, it is ordered:

(a) *Effect of this order.* This order establishes maximum prices at which the importer may sell and maximum prices at which wholesalers and retailers may buy and sell, cotton rag rugs imported from Mexico by The American Import Company, 62 First Street, San Francisco 5, California, hereinafter called the "importer".

(b) *Maximum prices on sales by the importer to wholesalers and retailers.* The importer may sell such imported cotton rag rugs to wholesalers at a price not exceeding 10½ cents per square foot, f. o. b. port of entry, and to retailers at 12 cents per square foot, f. o. b. port of entry. No wholesaler or retailer may pay the importer higher prices.

(c) *Maximum wholesale and retail prices.* No wholesaler or retailer may charge, and no person buying from him may pay prices higher than the following for such imported cotton rag rugs:

Class of seller:	Maximum price
Sales by wholesalers, f. o. b. seller's California shipping point.....	\$0.132 per sq. ft.
Sales by retailers.....	\$0.21 per sq. ft.

(d) *Importer to notify wholesalers.* The importer shall furnish a copy of this order to each wholesaler to whom such imported cotton rag rugs are sold and shall also include on the invoice the following statement:

The enclosed Order No. 40 issued under the Maximum Import Price Regulation by the Office of Price Administration, establishes your maximum selling prices for the imported cotton rag rugs, and requires you to notify your customer what his maximum price is as stated in the Order.

(e) *Importer and wholesaler to notify retailers.* The importer or wholesaler selling such imported cotton rag rugs to retailers shall include on his invoice to each retailer the following statement:

Your maximum selling price for the imported cotton rag rugs as established by Order No. 40 under the Maximum Import Price Regulation issued by the Office of Price Administration, is 21¢ per square foot.

(f) *Reduction of prices.* Whenever the total landed costs to the importer, on which the above maximum prices are established, decrease by 5% or more, he shall immediately notify the Export-Import Price Branch, Office of Price Administration, Washington, D. C., of the extent of the reduction, and the Price Administrator may then establish new maximum prices for these imported cotton rag rugs.

(g) *Revocation and amendment.* This order may be revoked or amended at any time.

This order shall become effective on the 7th day of September 1944.

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 6th day of September 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-13726; Filed, Sept. 6, 1944;
4:27 p. m.]

[MPR 120, Order 963]

THE NEW RIVER CO., ET AL.

ADJUSTMENT OF MAXIMUM PRICES

Order No. 968 under Maximum Price Regulation No. 120. Bituminous coal delivered from mine or preparation plant. Order establishing maximum prices and price classifications.

For the reasons set forth in an accompanying opinion, and in accordance with § 1340.210 (a) (6) of Maximum Price Regulation No. 120, it is ordered:

Producers identified herein operate named mines assigned the mine index numbers, the price classifications and the maximum prices in cents per net ton, for the indicated uses and shipments as set forth herein. All are in District No. 7. The mine index numbers and the price classifications assigned are permanent but the maximum prices may be changed by an amendment issued after the effective date of this order. Where such an amendment is issued for the district in which the mines involved herein are located and where the amendment makes no particular reference to a mine or mines involved herein, the prices shall be the prices set forth in such amendment for the price classifications of the respective size groups. The location of each mine is given by county and state. The maximum prices stated to be for truck shipment are in cents per net ton f. o. b. the mine or preparation plant and when stated to be for rail shipment or for railroad locomotive fuel are in cents per net ton f. o. b. rail shipping point. In cases where mines ship coals by river the prices for such shipments are those established for rail shipment and are in cents per net ton f. o. b. river shipping point. However, producer is subject to the provisions of § 1340.218 and all other provisions of Maximum Price Regulation No. 120.

THE NEW RIVER CO., MOUNT HOPE, W. VA., KILSYTH MINE, SEWELL SEAM, MINE INDEX NO. 1020, FAYETTE COUNTY, W. VA., SUBDISTRICT 2, RAIL SHIPPING POINT; KILSYTH, W. VA., STEIR MINE

	Size group Nos.									
	1	2	3	4	5	6	7	8	9	10
Price classification.....	A	A	A	A	A	A	A	B	B	B
Rail shipment.....	435	445	410	355	345	380	350	320	315	310
Truck shipment.....	465	385	415	350	335	330				

Railroad locomotive fuel:
 Any single screened lump or double screened coal..... 365
 Run of Mine..... 350
 Screenings larger than 1½" x 0 but not exceeding 2½" x 0..... 335
 Screenings 1½" x 0 and smaller..... 310

PANDO COAL CO., P. O. BOX 134 WELCH, W. VA., PANDO NO. 7 MINE, DAVY-SEWELL SEAM, MINE INDEX NO. 1001, McDOWELL COUNTY, W. VA., SUBDISTRICT 4, RAIL SHIPPING POINT, MOHEGAN, W. VA., DEEP MINE

	Size group Nos.									
	1	2	3	4	5	6	7	8	9	10
Price classification.....	D	D	C	A	A	B	B	D	D	D
Rail shipment.....	380	390	400	355	345	380	350	310	305	300
Truck shipment.....	465	385	415	350	335	330				

Railroad locomotive fuel:
 Any single screened lump or double screened coal..... 365
 Run of Mine..... 350
 Screenings larger than 1½" x 0 but not exceeding 2½" x 0..... 335
 Screenings 1½" x 0 and smaller..... 310

S. E. T. COAL CO., MULLENS, W. VA., SET MINE, POCAHONTAS #3 SEAM, MINE INDEX NO. 1019, WYOMING COUNTY, W. VA., SUBDISTRICT 5, RAIL SHIPPING POINT, MULLENS, W. VA., DEEP MINE

	Size group Nos.									
	1	2	3	4	5	6	7	8	9	10
Price classification.....	D	D	C	A	A	B	B	B	B	B
Rail shipment.....	380	390	400	355	345	380	350	320	315	310
Truck shipment.....	465	385	415	350	335	330				

Railroad locomotive fuel:
 Any single screened lump or double screened coal..... 365
 Run of Mine..... 350
 Screenings larger than 1½" x 0 but not exceeding 2½" x 0..... 335
 Screenings 1½" x 0 and smaller..... 310

MILL CREEK COAL & COKE CO., 1250 SIXTH AVE., NEW YORK CITY, N. Y., ELKHORN NO. 2 MINE, POCAHONTAS NO. 3 SEAM, MINE INDEX NO. 1018, MERCER COUNTY, W. VA., SUB-DISTRICT 3, RAIL SHIPPING POINT: COALDALE, W. VA., DEEP MINE

	Size group Nos.									
	1	2	3	4	5	6	7	8	9	10
Price classification.....	B	B	A	A	A	B	B	C	C	C
Rail shipment.....	395	405	410	355	345	380	350	315	310	305
Truck shipment.....	465	385	415	350	335	330				

Railroad locomotive fuel:
 Any single screened lump or double screened coal..... 365
 Run of Mine..... 350
 Screenings larger than 1½" x 0 but not exceeding 2½" x 0..... 335
 Screenings 1½" x 0 and smaller..... 310

BANDY COAL CO., RICHLANDS, VA., BANDY MINE, EDGE SEAM, MINE INDEX NO. 554, TAZEWELL COUNTY, VA., SUB-DISTRICT 4, RAIL SHIPPING POINT: BANDY, VA., DEEP MINE

	Size group Nos.									
	1	2	3	4	5	6	7	8	9	10
Price classification.....	B	B	A	A	A	B	B	C	C	C
Rail shipment.....	395	405	410	355	345	380	350	315	310	305
Truck shipment.....	465	385	415	350	335	330				

Railroad locomotive fuel:
 All single screened lump or double screened coal..... 365
 Run of Mine..... 350
 Screenings larger than 1½" x 0 but not exceeding 2½" x 0..... 335
 Screenings 1½" x 0 and smaller..... 310

NOTE: The maximum prices established by this order include all adjustments authorized by Amendment No. 111 to Maximum Price Regulation No. 120. Effective August 5, 1944.

Previously established and adjusted pursuant to amendment No. 111 to Maximum Price Regulation No. 120. Issued July 31, 1944, effective August 5, 1944.

This order shall become effective September 7, 1944.

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 6th day of September 1944.

JAMES G. ROGERS, Jr.,
 Acting Administrator.

[F. R. Doc. 44-13724; Filed Sept. 6, 1944;
 4:28 p. m.]

[MPR 120, Order 970]

ANCHOR COAL CO., ET AL.

ADJUSTMENT OF MAXIMUM PRICES

Order No. 970 under Maximum Price Regulation No. 120. Bituminous coal delivered from mine or preparation plant. Order establishing maximum prices and price classifications.

For the reasons set forth in an accompanying opinion, and in accordance with § 1340.210 (a) (6) of Maximum Price Regulation No. 120, it is ordered:

Producers identified herein operate named mines assigned the mine index numbers, the price classifications and the maximum prices in cents per net ton, for the indicated uses and shipments as set forth herein. All are in District No. 8. The mine index numbers and the price classifications assigned are permanent but the maximum prices may be changed by an amendment issued after the effective date of this order. Where such an amendment is issued for the district in which the mines involved herein are located and where the amendment makes no particular reference to a mine or mines involved herein, the prices shall be the prices set forth in such amendment for the price classifications of the respective size groups. The location of each mine is given by county and state. The maximum prices stated to be for truck shipment are in cents per net ton f. o. b. the mine or preparation plant and when stated to be for rail shipment or for railroad fuel are in cents per net ton f. o. b. rail shipping point. In cases where mines ship coals by river the prices for such shipments are those established for rail shipment and are in cents per net ton f. o. b. river shipping point. However, producer is subject to the provisions of § 1340.219 and all other provisions of Maximum Price Regulation No. 120.

ANCHOR COAL CO., 1148 TERMINAL TOWER, CLEVELAND, OHIO, ANCHOR #3 MINE, No. 5 BLOSS SEAM, MINE INDEX No. 7165, BOONE COUNTY, W. VA., SUBDISTRICT 4, RAIL SHIPPING POINT, HIGHCOAL, W. VA., F. O. G. 123, DEEP MINE, MAXIMUM TRUCK PRICE GROUP No. 3

	Size group Nos.													
	1	2	3	4	5	6	7	8	9	10	15-16-17	18	19	20-21
Price classification.....	G	G	G	G	G	G	F	F	D	F	B	E	E	E
Rail shipments and railroad fuel.....	385	375	360	360	345	335	320	315	315	345	295	235	230	230
Truck shipment.....	405	385	350	350	320	300	260	235	-----	-----	-----	-----	-----	-----

BAKER-TAYLOR COAL CO., NEON, KY., BAKER-TAYLOR MINE, ELKHORN SEAM, MINE INDEX No. 7162, LETCHER COUNTY, KY., SUBDISTRICT 1, RAIL SHIPPING POINT, KONA, KY., F. O. G. 62, DEEP MINE, MAXIMUM TRUCK PRICE GROUP No. 5

	Size group Nos.														
	1	2	3	4	5	6	7	8	9	10	15-16-17	18	19	20-21	22
Price classification.....	K	K	K	K	K	K	J	G	E	G	D	J	J	J	L
Rail shipments and railroad fuel.....	365	360	350	350	345	335	315	310	310	345	290	235	235	220	210
Truck shipment.....	380	360	335	335	320	295	260	235	-----	-----	-----	-----	-----	-----	-----

CALDWELL COAL CO., CATLETTSBURG, KY., CALDWELL MINE, No. 8 SEAM, MINE INDEX No. 704, BOYD COUNTY, KY., SUBDISTRICT 1, RAIL SHIPPING POINT, RUSH, KY., F. O. G. 61, DEEP MINE

	Size group Nos.													
	1	2	3	4	5	6	7	8	9	10	15-16-17	18	19	20-21
Price classification...	M	M	M	M	K	K	J	G	E	G	F	L	L	L
Rail shipments and railroad fuel.....	350	350	345	345	345	335	315	310	310	345	235	235	230	230
Truck shipment *...	380	360	335	335	320	295	260	235	-----	-----	-----	-----	-----	-----

* Previously Established.

CARTER ELKHORN COAL CO., BOX 303 PRESTONBURG, KY., CARTER No. 1 MINE, ELKHORN No. 2 SEAM, MINE INDEX No. 7176, FLOYD COUNTY, KY., SUBDIST. 1, RAIL SHIPPING POINT; DRIFT, KY., F. O. G. 61, DEEP MINE, MAXIMUM TRUCK PRICE GROUP No. 3

Size group Nos.															
	1	2	3	4	5	6	7	8	9	10	15-16-17	18	19	20-21	22
Price classification.....	H	H	H	H	H	H	G	E	O	E	O	G	G	G	L
Rail shipments and railroad fuel.....	350	375	360	360	345	335	315	315	315	370	290	235	235	230	210
Truck shipment.....	405	385	350	350	320	300	260	235	-----	-----	-----	-----	-----	-----	-----

CARTER ELKHORN COAL CO., BOX 303 PRESTONBURG, KY., CARTER No. 2 MINE, ELKHORN No. 2 SEAM, MINE INDEX No. 7177, FLOYD COUNTY, KY., SUBDIST. 1, RAIL SHIPPING POINT; DRIFT, KY., F. O. G. 61, DEEP MINE, MAXIMUM TRUCK PRICE GROUP No. 3

Price classification.....	H	H	H	H	H	H	G	E	O	E	O	G	G	G	L
Rail shipments and railroad fuel.....	350	375	360	360	345	335	315	315	315	370	290	235	235	230	210
Truck shipment.....	405	385	350	350	320	300	260	235							

THE CENTRAL ELKHORN COAL CO., 1200 BRUNSON BLDG., COLUMBUS, OHIO, MINE No. 3 (LOWER SEAM) MINE, ELKHORN No. 1 SEAM, MINE INDEX No. 7123, FLOYD COUNTY, KY., SUBDIST. 1, RAIL SHIPPING POINT; LACKEY, KY., F. O. G. 61, MAXIMUM TRUCK PRICE GROUP No. 3

Price classification.....	H	H	H	H	H	H	G	E	O	E	O	H	H	H	L
Rail shipments and railroad fuel.....	350	375	360	360	345	335	315	315	315	370	290	235	235	230	210
Truck shipment.....	405	385	350	350	320	300	260	235	-----	-----	-----	-----	-----	-----	-----

FOX GAP COAL CO., P. O. BOX 591, NORTON, VA., No. 3 MINE, CLINTWOOD SEAM, MINE INDEX No. 7174, WISE COUNTY, VA., SUBDIST. 7, RAIL SHIPPING POINT, NORTON, VA., F. O. G. 235, DEEP MINE, MAXIMUM TRUCK PRICE GROUP No. 5

	Size Group Nos.														
	1	2	3	4	5	6	7	8	9	10	15, 16, 17	18	19	20, 21	
Price classification.....	M	M	M	M	K	K	J	G	E	E	D	G	G	G	
Rail shipments and railroad fuel.....	350	350	345	345	345	335	315	310	310	370	290	235	235	230	
Truck shipment.....	380	360	335	335	320	295	260	235	-----	-----	-----	-----	-----	-----	

REID BRANCH COAL CO., HUETYSVILLE, KY., REID BRANCH MINE, ELKHORN No. 1 SEAM, MINE INDEX No. 7173, FLOYD COUNTY, KY., SUBDIST. 1, RAIL SHIPPING POINT; WELCO, KY., F. O. G. 61, DEEP MINE, MAXIMUM TRUCK PRICE GROUP No. 3

	Size Group Nos.														
	1	2	3	4	5	6	7	8	9	10	15, 16, 17	18	19	20, 21	22
Price classification.....	H	H	H	H	H	H	G	E	O	E	O	H	H	H	P
Rail shipments and railroad fuel.....	350	375	360	360	345	335	315	315	315	370	290	235	235	229	209
Truck shipment.....	405	385	350	350	320	300	260	235	-----	-----	-----	-----	-----	-----	-----

NOTE: The Maximum Prices Established by this order include all adjustments authorized by Amendment No. 115 to Maximum Price Regulation No. 120, effective August 10, 1944.

This order shall become effective September 7, 1944.

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 6th day of September 1944.

JAMES G. ROGERS, Jr.
Acting Administrator.

[F. R. Doc. 44-13725; Filed, Sept. 6, 1944; 4:27 p. m.]

[MPR 188, Order 2236]

LACKNER COMPANY, INC.

ADJUSTMENT OF MAXIMUM PRICES

Order No. 2236 under § 1499.158 of Maximum Price Regulation No. 188. Manufacturers' maximum prices for specified building materials and consumers' goods other than apparel. Approval of maximum prices for sales of an electric alarm clock manufactured by Lackner Company, Inc.

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register and pursuant to the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, the Stabilization Act of 1942, as amended, and Executive Orders Nos. 9250 and 9328, It is ordered:

(a) This Order No. 2236 establishes maximum prices for sales of a new electric alarm clock manufactured by the Lackner Company, Inc., Lackner Building, Cincinnati 14, Ohio, and described in an application dated August 9, 1944.

(1) For sales to wholesalers the maximum price is \$3.82 per clock, f. o. b., Cincinnati, Ohio and is subject to a discount of 1% for payment within 10 days.

(2) For sales to retailers, the maximum price is \$4.77 per clock, f. o. b., seller's city.

(3) For sales at retail the maximum price is \$7.95 per clock, exclusive of the federal excise tax.

(b) The manufacturer shall plainly mark each clock with the retail ceiling price before shipping it to a purchaser for resale. This may be done by marking the case or by attaching a tag or label.

(c) On and after September 7, 1944, at the time of the first invoice, the manufacturer shall notify in writing each wholesaler and each wholesaler shall notify in writing each retailer who purchases from him of the maximum prices established by this order. This written notice may be given in any convenient form.

(d) This Order No. 2236 may be revoked or amended by the Price Administrator at any time.

(e) Unless the context otherwise requires the definitions set forth in § 1499.20 of the General Maximum Price Regulation shall apply to the terms used herein.

This Order No. 2236 shall become effective September 7, 1944.

Issued this 6th day of September 1944.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 44-13717; Filed, Sept. 6, 1944;
4:25 p. m.]

[MPR 188, Order 2237]

FRANK J. RICHTIG

ADJUSTMENT OF MAXIMUM PRICES

Order No. 2237 under § 1499.158 of Maximum Price Regulation No. 188. Manufacturers' maximum prices for specified building materials and consumers' goods other than price. Approval of maximum prices for sales of knives manufactured by Frank J. Richtig.

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register and pursuant to the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, the Stabilization Act of 1942, as amended, and Executive Order Nos. 9250 and 9328, *It is ordered:*

(a) The maximum prices for all sales and deliveries by Frank J. Richtig, Clarkson, Nebraska, of knives of his manufacture, as described in his application dated February 25, 1944 after such articles became subject to Maximum Price Regulation No. 188, are as follows:

Article	Model	To jobbers or distributors who stock the knives	Maximum price to retailers
Hunting knife or dagger with sheath.	#2-8" blade.... #3-8" blade.... #4-8" blade....	Per doz. \$55.08 55.08 55.08	Per doz. \$61.20 61.20 61.20

These maximum prices are f. o. b. Clarkson, Nebraska and are subject to a cash discount of 2% ten days, net thirty days.

(b) The maximum prices for all sales and deliveries at wholesale for the knives described in paragraph (a) above shall be the prices set forth below as follows:

Article	Model	Maximum price to retailers
Hunting knife or dagger with sheath.	#2-8" blade.... #3-8" blade.... #4-8" blade....	Per dozen \$61.20 61.20 61.20

(c) The maximum prices for a sale at retail by any person of the knives described in paragraph (a) above shall be as follows:

Article	Model	Maximum price to consumers
Hunting knife or dagger with sheath.	#2-8" blade.... #3-8" blade.... #4-8" blade....	Each \$8.50 8.50 8.50

(d) On each knife shipped to a purchaser for resale, the manufacturer shall attach a tag or label which plainly states the retail selling price.

(e) At the time of the first invoice, the manufacturer shall notify in writing each purchaser who buys from it of the maximum prices established by this order for resales by the purchaser. Since this order also establishes maximum prices for sales by all jobbers to jobbers and retailers, each jobber who resells any commodity covered by this order must notify his purchaser of the maximum prices established by this order for sales by the purchaser. This written notice may be given in any convenient form.

(f) Unless the context otherwise requires, the definitions set forth in § 1499.20 of the General Maximum Price Regulation shall apply to the terms used herein.

(g) This Order No. 2237 may be revoked or amended by the Price Administrator at any time.

This Order No. 2237 shall become effective on the 7th day of September 1944.

Issued this 6th day of September 1944.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 44-13718; Filed, Sept. 6, 1944;
4:24 p. m.]

[MPR 188, Order 2238]

NICRO STEEL PRODUCTS, INC.

ADJUSTMENT OF MAXIMUM PRICES

Order No. 2238 under § 1499.158 of Maximum Price Regulation No. 188. Manufacturers' maximum prices for specified building materials and consumers' goods other than apparel. Approval of maximum prices for sales of skillets manufactured by the Nicro Steel Products, Inc.

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to the authority vested in the Price Administrator by the Emergency Price Control Act, as amended, the Stabilization Act of 1942, as amended, and Executive Orders Nos. 9250 and 9328, *It is ordered:*

(a) This order establishes maximum prices for sales and deliveries of three metal skillets manufactured by Nicro Steel Products, Inc., 1308 Elston Avenue, Chicago, Illinois.

(1) (i) For all sales and deliveries since the effective date of Maximum Price Regulation No. 188, by the manufacturer to retailers, by the manufacturer to persons who stock the pan, and by the manufacturer to persons, other than retailers, who resell the article from the manufacturer's stock, the maximum prices are those set forth below:

Article	Model No.	Maximum price to stocking jobbers	Maximum price to nonstocking jobbers	Maximum price to retailers
Metal skillet.....	6" 8" 12"	Each \$0.132 .213½ .33½	Each \$0.14 .23 .35¾	Each \$0.165 .27 .42

These prices are for the sales and delivery of the articles described in the manufacturer's application. They are f. o. b. factory and subject to a cash discount of 2% for payment within ten days net thirty days.

(ii) For all sales and deliveries by the manufacturer to any other class of purchaser or on other terms and conditions of sale, the maximum prices shall be those determined by applying to the prices specified in subdivision (1) (i) of this paragraph (a), the discounts, allowances, and other price differentials made by the manufacturer, during March 1942, on sales of the same type of article to the same class of purchaser and on the same terms and conditions. If the manufacturer did not make such sales during March 1942 he must apply to the Office of Price Administration, Washington D. C. under the Fourth Pricing Method, § 1499.158, of Maximum Price Regulation No. 188, for the establishment of a maximum price for those sales, and no sales or deliveries may be made until authorized by the Office of Price Administration.

(2) (i) For all sales and deliveries on and after the effective date of this order to retailers by persons, other than the manufacturer, who sell from the manufacturer's stock, or by persons who stock the pan, the maximum price is that set forth below, f. o. b. factory:

Article	Model No.	Maximum price to retailer
Metal skillet.....	6" 8" 12"	Each \$0.165 .27 .42

These prices are subject to cash discounts and terms no less favorable than those customarily granted by the seller.

(ii) For all sales and deliveries by persons who sell from the manufacturer's stock, or by persons who stock the pan, to any other class of purchaser or on other terms and conditions of sale, the maximum prices shall be those determined under the applicable provisions of the General Maximum Price Regulation.

(b) At the time of or prior to the first invoice to each purchaser, other than a retailer, the manufacturer shall notify the purchaser for resale of the maximum prices and conditions established by subparagraph (a) (2) of this order for such resales. This notice may be given in any convenient form.

(c) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective on the 7th day of September 1944.

Issued this 6th day of September 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-13719; Filed, Sept. 6, 1944;
4:26 p. m.]

[MPR 188, Order 2239]

OHIO VALLEY TOOL AND DIE CO.

ADJUSTMENT OF MAXIMUM PRICES

Order No. 2239 under § 1499.158 of Maximum Price Regulation No. 188.

Manufacturers' maximum prices for specified building materials and consumers' goods other than apparel. Approval of maximum prices for sales of a fry pan manufactured by the Ohio Valley Tool and Die Company.

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to the authority vested in the Price Administrator by the Emergency Price Control Act, as amended, the Stabilization Act of 1942, as amended, and Executive Orders Nos. 9250 and 9328, *It is ordered:*

(a) This order establishes maximum prices for sales and deliveries, of a fry pan manufactured by the Ohio Valley Tool and Die Company, 316 North Fourth Street, Steubenville, Ohio.

(1) (i) For all sales and deliveries since the effective date of Maximum Price Regulation No. 188, by the manufacturer to retailers, by the manufacturer to persons who stock the pan, and by the manufacturer to persons, other than retailers, who resell the article from the manufacturer's stock, the maximum prices are those set forth below:

Article	Model No.	Maximum price to stocking jobbers	Maximum price to persons, other than retailers, who resell from the manufacturer's stock	Maximum price to retailers
All metal fry pan....	9"	Each 21½¢	Each 23¢	Each 27¢

These prices are for the sales and delivery of the article described in the manufacturer's application dated May 31, 1944. They are f. o. b. factory and subject to a cash discount of 2% for payment within ten days, net thirty days.

(ii) For all sales and deliveries by the manufacturer to any other class of purchaser or on other terms and conditions of sale, the maximum prices shall be those determined by applying to the prices specified in subdivision (1) (i) of this paragraph (a), the discounts, allowances, and other price differentials made by the manufacturer, during March 1942, on sales of the same type of article to the same class of purchaser and on the same terms and conditions. If the manufacturer did not make such sales during March 1942 he must apply to the Office of Price Administration, Washington, D. C. under the Fourth Pricing Method, § 1499.158, of Maximum Price Regulation No. 188, for the establishment of maximum prices for those sales, and no sales or deliveries may be made until authorized by the Office of Price Administration.

(2) (i) For all sales and deliveries on and after the effective date of this order to retailers by persons, other than the

manufacturer, who sell from the manufacturer's stock, or by persons who stock the pan, the maximum price is set forth below, f. o. b. factory:

Article	Model No.	Maximum price to retailers
All metal fry pan.....	9"	Each 27¢

This price is subject to cash discounts and terms no less favorable than those customarily granted by the seller.

(ii) For all sales and deliveries by persons who sell from the manufacturer's stock, or by persons who stock the pan, to any other class of purchaser or on other terms and conditions of sale, the maximum prices shall be those determined under the applicable provisions of the General Maximum Price Regulation.

(b) At the time of or prior to the first invoice to each purchaser, other than a retailer, the manufacturer shall notify the purchaser for resale of the maximum prices and conditions established by subparagraph (a) (2) of this order for such resales. This notice may be given in any convenient form.

(c) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective on the 7th day of September 1944.

Issued this 6th day of September 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-13720; Filed, Sept. 6, 1944;
4:26 p. m.]

[MPR 188, Order 2240]

ELYRIA METAL PRODUCTS Co.

ADJUSTMENT OF MAXIMUM PRICES

Order No. 2240 under § 1499.158 of Maximum Price Regulation No. 188. Manufacturers' maximum prices for specified building materials and consumers' goods other than apparel. Approval of maximum prices for sales of a skillet manufactured by the Elyria Metal Products Company.

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to the authority vested in the Price Administrator by the Emergency Price Control Act, as amended, the Stabilization Act of 1942, as amended, and Executive Orders Nos. 9250 and 9328, *It is ordered:*

(a) This order establishes maximum prices for sales and deliveries of a skillet manufactured by the Elyria Metal Products Company, P. O. Box 492, Elyria, Ohio.

(1) (i) For all sales and deliveries since effective date of Maximum Price Regulation No. 188, by the manufacturer to retailers, by the manufacturer to persons who stock the pan, and by the manufacturer to persons, other than retailers,

who resell the article from the manufacturer's stock, the maximum prices are those set forth below:

Article	Model No.	Maximum price to stocking jobbers	Maximum price to non-stocking jobbers	Maximum price to retailers
Metal skillet.....	8½"	Each \$0.239	Each \$0.20½¢	Each \$0.26

These prices are for the sales and delivery of the article described in the manufacturer's application dated June 28, 1944. They are f. o. b. factory and subject to a cash discount of 2% for payment within ten days, net thirty days.

(ii) For all sales and deliveries by the manufacturer to any other class of purchaser or on other terms and conditions of sale, the maximum prices shall be those determined by applying to the price specified in subdivision (1) (i) of this paragraph (a), the discounts, allowances, and other price differentials made by the manufacturer, during March 1942, on sales of the same type of article to the same class of purchaser and on the same terms and conditions. If the manufacturer did not make such sales during March 1942 he must apply to the Office of Price Administration, Washington, D. C. under the Fourth Pricing Method, § 1499.158, of Maximum Price Regulation No. 188, for the establishment of maximum prices for those sales, and no sales or deliveries may be made until authorized by the Office of Price Administration.

(2) (i) For all sales and deliveries on and after the effective date of this order to retailers by persons, other than the manufacturer, who sell from the manufacturer's stock, or by persons who stock the pan, the maximum price is that set forth below, f. o. b. factory:

Article	Model No.	Maximum price to retailers
Metal skillet.....	8½"	Each \$0.26

This price is subject to cash discounts and terms no less favorable than those customarily granted by the seller.

(ii) For all sales and deliveries by persons who sell from the manufacturer's stock, or by persons who stock the pan, to any other class of purchaser or on other terms and conditions of sale, the maximum prices shall be those determined under the applicable provisions of the General Maximum Price Regulation.

(b) At the time of or prior to the first invoice to each purchaser, other than a retailer, the manufacturer shall notify the purchaser for resale of the maximum prices and conditions established by subparagraph (a) (2) of this order for such resales. This notice may be given in any convenient form.

(c) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective on the 7th day of September 1944.

Issued this 6th day of September 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-13721; Filed, Sept. 6, 1944;
4:25 p. m.]

[MPR 188, Order 2241]

MARSHALLAN MFG. CO.

ADJUSTMENT OF MAXIMUM PRICES

Order No. 2241 under § 1499.158 of Maximum Price Regulation No. 188. Manufacturers' maximum prices for specified building materials and consumers' goods other than apparel. Approval of maximum prices for sales of a skillet manufactured by The Marshallan Manufacturing Company.

Article	Model No.	Maximum price to stocking jobbers	Maximum price to nonstocking jobbers	Maximum price to retailers
		Each	Each	Each
Metal fry pan.....	#5-Unpolished.....	20¢	21 1/4¢	25¢
	#5-Interior polished.....	21¢	22¢	26¢
	#5-Interior and exterior polished.....	21 1/2¢	23¢	27¢

These prices are for the sales and delivery of the article described in the manufacturer's application dated March 25, 1944. They are f. o. b. factory and subject to a cash discount of 2% for payment within ten days, net thirty days.

(ii) For all sales and deliveries by the manufacturer to any other class of purchaser or on other terms and conditions of sale, the maximum prices shall be those determined by applying to the prices specified in subdivision (1) (i) of this paragraph (a), the discounts, allowances, and other price differentials made by the manufacturer, during March 1942, on sales of the same type of article to the same class of purchaser and on the same terms and conditions. If the manufacturer did not make such sales during March 1942, he must apply to the Office of Price Administration, Washington, D. C. under the Fourth Pricing Method, § 1499.158, of Maximum Price Regulation No. 188, for the establishment of maximum prices for those sales, and no sales or deliveries may be made until authorized by the Office of Price Administration.

(2) (i) For all sales and deliveries on and after the effective date of this order to retailers by persons, other than the manufacturer, who sell from the manufacturer's stock, or by persons who stock the pan, the maximum price is that set forth below, f. o. b. factory:

Article	Model No.	Maximum price to retailers
		Each
Metal fry pan.....	#5-Unpolished.....	25¢
	#5-Interior polished.....	26¢
	#5-Interior and exterior polished.....	27¢

These prices are subject to cash discounts and terms no less favorable than those customarily granted by the seller.

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register and pursuant to the authority vested in the Price Administrator by the Emergency Price Control Act, as amended, the Stabilization Act of 1942, as amended, and Executive Orders Nos. 9250 and 9328, *It is ordered:*

(a) This order establishes maximum prices for sales and deliveries of a metal fry pan manufactured by the Marshallan Manufacturing Company, 1061 West 11th Street, Cleveland, Ohio.

(1) (i) For all sales and deliveries since the effective date of Maximum Price Regulation No. 188, by the manufacturer to retailers, by the manufacturer to persons who stock the pan, and by the manufacturer to persons, other than retailers, who resell the article from the manufacturer's stock the maximum prices are those set forth below:

(ii) For all sales and deliveries by persons who sell from the manufacturer's stock, or by persons who stock the pan, to any other class of purchaser or on other terms and conditions of sale, the maximum prices shall be those determined under the applicable provisions of the General Maximum Price Regulation.

(b) At the time of or prior to the first invoice to each purchaser, other than a retailer, the manufacturer shall notify the purchaser for resale of the maximum prices and conditions established by subparagraph (a) (2) of this order for such resales. This notice may be given in any convenient form.

(c) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective on the 7th day of September 1944.

Issued this 6th day of September 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-13722; Filed, Sept. 6, 1944;
4:26 p. m.]

[MPR 64, Order 147]

BROWN STOVE WORKS, INC.

ADJUSTMENT OF MAXIMUM PRICES

Correction

In F.R. Doc. N. P. 44-10681, appearing on page 11020 of the issue for Thursday, September 7, 1944, the bracket designation should read as set forth above.

[RMPR 436, Corr. to Order 11]

CRUDE PETROLEUM

ADJUSTMENT OF MAXIMUM PRICES

Correction to Order No. 11 under Revised Maximum Price Regulation No. 436. Crude petroleum, and natural and petroleum gas.

Order No. 11 under Revised Maximum Price Regulation No. 436 is hereby corrected by placing a decimal point before

each series of figures in the column headed "Amount of increase (dollars per 42-gallon barrel)".

Issued this 7th day of September 1944.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 44-13769; Filed, Sept. 7, 1944;
11:56 a. m.]

Regional and District Office Orders.

[Region V Order G-10 Under 18 (c)]

FIREWOOD IN SAN ANTONIO, TEX.

Correction

In F.R. Doc. 44-13628, appearing at page 11040 of the issue for Thursday, September 7, 1944, the bracket designation should read as set forth above.

WAR FOOD ADMINISTRATION.

Farm Security Administration.

DESIGNATION OF LOCALITIES FOR LOANS

Designation of localities in counties in which loans, pursuant to Title I of the Bankhead-Jones Farm Tenant Act, may be made.

In accordance with the rules and regulations promulgated by the Secretary of Agriculture on July 1, 1941, as extended by the War Food Administrator's delegation of authority issued August 2, 1944, loans made in the counties mentioned herein, under Title I of the Bankhead-Jones Farm Tenant Act, may be made within the localities herein described and designated. The value of the average farm unit of thirty acres and more in each of these localities has been determined in accordance with the provisions of the said rules and regulations. A description of the localities and the determination of value for each follow:

REGION I—NEW YORK

COUNTY—MADISON

Locality I:

Consisting of the towns of Brookfield, DeRuyter, Eaton, Fenner, Georgetown, Hamilton, Lebanon, Madison, Nelson.....

04,620

Locality II:

Consisting of the towns of Cazenovia, Lenox, Lincoln, Oneida, Smithfield, Stockbridge, Sullivan.....

6,800

REGION III—OHIO

COUNTY—ADAMS

Locality I:

Consisting of the townships of Liberty and Wayne.....

04,830

Locality II:

Consisting of the townships of Bratton, Franklin, Manchester, Melgs, Monroe, Oliver, Scott, Sprigg, Tiffin, Winchester.....

3,420

Locality III:

Consisting of the townships of Brush, Green, Jefferson.....

2,125

The purchase price limits previously established for the counties above mentioned are hereby cancelled.

Approved: September 4, 1944.

FRANK HANCOCK,
Administrator.

[F. R. Doc. 44-13672; Filed, Sept. 6, 1944;
11:11 a. m.]